

FISCAL YEAR 2026 STATUTORY EXEMPTIONS - SEEKONK, MA

The following are brief exemption descriptions and requirements. Contact the Assessors Office for more detailed information.

Only (1) exemption per person can be given if applicant qualifies except for the following:

EXCEPTION 1: *Clause 18-Hardship and the Elderly Taxation Aid Fund can be received in addition to another exemption.*

EXCEPTION 2: *If a husband and wife are both qualifying Veterans they can each receive the Veteran Exemption.*

(Note: Clause 41C and Clause 18 receive full CPA and half off of the Fiscal Year's Disposal Bill.)

REVISED 6/18/2025

Clause	People who are eligible	Qualifications	Amount
17D	Surviving Spouse, Minor, Elderly	Assets cannot exceed \$40,000. (Must show all assets, not gross receipts.) Must show copy of Death Certificate or be 70 or older or a minor (under the age of 18) as of July 1st. Must own & occupy the property for 5 consecutive years as of July 1st.	\$175.00 (plus \$2.19 CPA)
18	Hardship (Note: Can be received in addition to other exemptions.)	Must be aged (55+) and infirmed & impoverished. Must show financial information, such as income, assets, public assistance & tax returns. Need disability letter from a doctor. If single, assets cannot exceed \$40,000, or \$50,000 for a married couple. If single, gross receipts (income) cannot exceed \$20,000, or \$30,000 for a married couple. (\$25,980/single or \$38,970/married with Social Security) Must own & occupy the property for 3 years as of July 1st.	\$1,000.00 Maximum Pay 1/2 of Disposal Bill Rec. Full CPA Exemption (BOA Voted on FY'26 Criteria: 6/18/2025)
18A	Hardship Tax Deferral	No age requirement. You must have owned & occupied the property as of July 1st, lived in MA for at least 10 years and meet the qualifications. Unlike an exemption, this deferral allows you to postpone the payment of taxes. A lien is placed on the property and the taxes must be paid back within a maximum of 3 years with 8% interest.	No Specific Amount
22	Disabled Veterans (New applicants need to submit a DD 214.)	<u>Must have 10% or greater disability through the VA.</u> <u>Purple Heart, Gold Star Parents, or widow/widower of a qualified veterans (as long as they remain unmarried).</u> Veterans must be domiciled in MA 6 months before entering the service or 2 consecutive years before the tax year begins. (Surviving spouses are entitled to the exemption as long as they do not remarry.)	\$823.20 (plus \$10.29 CPA) (Original Amount \$400.00)
22A	Disabled Veterans (New applicants need to submit a DD 214.)	<u>Loss or loss of use of one foot, hand or sight of one eye or received the Congressional Medal of Honor, Distinguished Service, Navy or Air Force Cross or was a Prisoner of War.</u> Veterans must be domiciled in MA 6 months before entering the service or 2 consecutive years before the tax year begins. (Surviving spouses are entitled to the exemption as long as they do not remarry.)	\$1,543.50 (plus \$19.29 CPA) (Original Amount \$750.00)
22B	Disabled Veterans (New applicants need to submit a DD 214.)	<u>Loss or loss of use of both hands, feet or eyes.</u> Veterans must be domiciled in MA 6 months before entering the service or 2 consecutive years before the tax year begins. (Surviving spouses are entitled to the exemption as long as they do not remarry.)	\$2,572.50 (plus \$32.16 CPA) (Original Amount \$1,250.00)
22C	Disabled Veterans (New applicants need to submit a DD 214.)	<u>Total disability in the line of duty and received assistance for "specially adapted housing" for their domicile which they own and occupy.</u> Veterans must be domiciled in MA 6 months before entering the service or 2 consecutive years before the tax year begins. (Surviving spouses are entitled to the exemption as long as they do not remarry.)	\$3,000.00 (plus \$37.50 CPA) (Original Amount \$1,500.00)
22D	Surviving Spouse of Service Members whom are MIA or have Deceased due to injuries/illness sustained during Active Duty Service (New applicants must submit documentation reflecting this status from the VA and the supporting Death Certificate.)	<u>Surviving Spouse (who have never remarried) of a Military Service Member who is Missing in Action and are presumed to have died or a Military Service Member/Veteran who has died as a result of injuries or illness contracted during active duty service.</u> Surviving Spouse must be domiciled in MA for 2 consecutive years before the tax year begins, or the deceased Service Member had to have been domiciled in MA at least 6 months before entering the service.	Full Exemption
22E	Disabled Veterans (New applicants need to submit a DD 214.)	Must have a <u>100% service connected disability</u> through the VA. 100% VA disability letter required every year, dated July 1st. Veterans must be domiciled in MA 6 months before entering the service or 2 consecutive years before the tax year begins. (Surviving spouses are entitled to the exemption as long as they do not remarry.)	\$2,058.00 (plus \$25.73 CPA) (Original Amount \$1,000.00)
22F	Disabled Veterans (New applicants need to submit a DD 214.)	Veterans who are certified by the Veterans Administration as <u>paraplegic</u> and their Surviving Spouses (as long as they do not remarry). Veterans must be domiciled in MA 6 months before entering the service or 2 consecutive years before the tax year begins.	Full Exemption
22G	All Disabled Veterans (New applicants need to submit a DD 214.) Adopted 11/18/2019	<u>For Clauses: 22, 22A, 22B, 22C, 22D, 22E, 22F</u> Real Estate that is the domicile of a Veteran but is owned by a trustee, conservator or other fiduciary for the person's benefit, the real estate is eligible for exemption under clauses: 22, 22A, 22B, 22C, 22D, 22E, and 22F. Veterans must be domiciled in MA 6 months before entering the service or 2 consecutive years before the tax year begins.	
22I	All Disabled Veterans (New applicants need to submit a DD 214.) Adopted 5/12/2025 (FY'26 COLA is 2.9%)	<u>For Clauses: 22, 22A, 22B, 22C, 22E & 22F</u> Authorizes the annual increase in the amount of the exemption by the percentage increase of the Cost of Living Adjustment for the previous year as determined by the Commissioner of Revenue for qualified veteran(s) for any fiscal year beginning on or after July 1, 2025.	

Clause	People who are eligible	Qualifications	Amount
22J	All Disabled Veterans (New applicants need to submit a DD 214.) Adopted 5/12/2025	<i>For Clauses: 22, 22A, 22B, 22C, 22E & 22F</i> Authorizes the annual increase in the amount of the exemption by 100% of the amount available to the qualified veteran(s) for any fiscal year beginning on or after July 1, 2025. Cannot reduce tax to less than 10% of the current assessed value.	
37A	Blind	Must be declared legally blind as of July 1st of the tax year. Proof of Blindness Certificate from the MA Commission of the Blind must be provided each year. Subject property must be the applicant's domicile.	\$500.00
41A	Elderly Tax Deferral	Must be 65 prior to July 1st, be a resident of MA for 10 years and owned & occupied property in MA for 5 years. Income cannot exceed \$20,000 in the calendar year preceding the fiscal year of application. Payment of taxes are deferred with an 8% interest rate, and a lien is placed on the property.	No Specific Amount
41C	Senior	Must be 65 prior to July 1st, be a resident of MA for 10 years and owned & occupied property in MA for 5 years as of July 1st. If single, assets cannot exceed \$40,000, or \$50,000 for a married couple. If single, gross receipts (income) cannot exceed \$20,000, or \$30,000 for a married couple. ((\$25,980/single or \$38,970/married with Social Security.) (Approved by Voters at the May, 2006 Town Meeting)	\$1,000.00 Pay 1/2 of Disposal Bill Rec. Full CPA Exemption
CPA	Community Preservation Act	This exemption is for low income persons or low or moderate income seniors. Must show gross income (not assets) for the preceding calendar year for <u>ALL</u> members of the household over 18, except full time students. <i>Please note: If you receive the Clause 41C or Clause 18 exemption, you automatically receive the full CPA exemption. If you receive any other exemption, you will automatically receive a percentage off your CPA tax. (See the CPA Tax Relief income charts below.)</i>	Full Amount of CPA Tax
ELD/DIS	Elderly & Disabled Taxation Aid Fund (Note: Can be received in addition to other exemptions.) (Adopted 11/27/06)	All assets and gross receipts are considered in determining eligibility and aid amount. This includes the following assets: value of additional real estate (excluding your domicile) such as a second home or other real estate, savings and checking accounts, pension & annuity funds, cars, boats, jewelry, fur coats, antiques, paintings and any other tangible assets. Property must be assessed at or below the median value and owned for a minimum of 5 years. (Median assessed value is \$464,200.) Must be 60 or older as of July 1st or disabled.	No Specific Amount (Awards are based on available funds.)
56	National Guard Members & Military Reservists	Those on active duty outside of U.S. Must own property as of July 1st of the fiscal year for which relief is sought. Letter from Commanding Officer stating deployment is required. (Adopted in Seekonk: 11/19/18. Reaccepted for FY'26 & 27: 11/18/24.)	No Specific Amount (Max = Full Exemption)
MVE	Motor Vehicle Excise Tax: Military Personnel	Vehicles owned by & registered by military personnel who are MA domiciliaries are exempt from Motor Vehicle Excise if: City/Town has adopted this local option & the service member is on active military duty outside of the U.S. for at least 45 days of the excise calendar year. <u>Non-domiciliaries</u> : Servicemen who's legal residence is in another state are exempt for up to 2 vehicles in their names.	Full Exemption
MVE	Motor Vehicle Excise Tax: DV (Disabled Veteran) Plates & Veterans with a 100% Disability Rating or deemed unemployable by the VA	The following are exempt from Motor Vehicle Excise for <u>1 vehicle</u> : Veterans who have a DV (Disabled Veteran) plate/registration <u>or</u> a MAB a (Medical Advisory Board) Qualification Letter for a DV plate or have a 100% Disability Rating or deemed unemployable through the VA. (Note: This exemption is for motor vehicles only. Not boats.)	1 Vehicle Exempt from Excise Tax
MVE	Motor Vehicle Excise Tax: Non Veterans	Charitable & Religious Organizations <u>and</u> Handicapped individuals who have lost or lost permanent use of both legs and/or both arms or the sight in both eyes <u>and</u> vehicles owned by Federal, State or Local Governmental Entities. M.G.L.Ch59 Sec.5CL.3 and CL.10	Full Exemption (One vehicle is exempt from excise for Handicapped individuals)

If you are a Seekonk homeowner age 60 or older with low or moderate income, or a Seekonk homeowner under the age of 60 that qualify as low or moderate income, you may be eligible for the " Community Preservation Act" (CPA) Exemption:

CPA TAX RELIEF FOR MODERATE INCOME SENIORS (Age 60 & older):		CPA TAX RELIEF FOR LOW INCOME HOUSEHOLDS (Under age 60):	
Applicant must own and occupy the property as of January 1, 2025. At least one owner of the property must be 60 years of age or older as of January 1, 2025. The applicant's annual gross <u>household</u> income must not exceed the following limits:		Applicant must own and occupy the property as of January 1, 2025. Homeowners <u>under</u> the age of 60 may also qualify for a CPA exemption if the applicant's gross household income does not exceed the following limits:	
Household Size of 1 person:	\$80,100	Household Size of 1 person:	\$64,050
Household Size of 2 persons:	\$91,500	Household Size of 2 persons:	\$73,200
Household Size of 3 persons:	\$102,900	Household Size of 3 persons:	\$82,350
Household Size of 4 persons:	\$114,300	Household Size of 4 persons:	\$91,450
(A chart for larger households, as well as full exemption criteria is available at the Assessors Office and on our website: www.seekonk-ma.gov)			

****PLEASE NOTE****

- * EXEMPTION REQUIREMENTS MAY BE CHANGED BY LOCAL OPTION.
- * EXEMPTIONS ARE DUE APRIL 1ST OF THE FISCAL YEAR EXCEPT THE ELDERLY & DISABLED TAXATION AID FUND - DUE OCTOBER 1ST.
- * IF PROPERTY IS HELD IN A TRUST, THE APPLICANT MUST OWN THE HOME, BE A TRUSTEE AND HAVE BENEFICIAL INTEREST.
- * SEE HUMAN SERVICES AT COUNCIL ON AGING IF YOU ARE INTERESTED IN THE SENIOR WORK OFF PROGRAM.