



Malden Board of Assessors

“Clause” Exemption Information Fiscal Year 2020

James P. O’Brien, Assessor

Chairperson of the Board

Kathleen M. French, Assessor

Robert Donnelly, Assessor

The Laws of the Commonwealth of Massachusetts. Each Category of Tax Relief Is Defined, and the Allowable Amount Stated, in the Various Clauses of Chapter 59, Section 5 of the General Laws. The Tables below Summarizes Who Qualifies for These Exemptions and the Amounts of the Various Exemptions.

Certain Deductions Are Allowed from the Income Limits Shown for the Clause Exemptions. You Should Call or Come into the Assessor’s Office at 110 Pleasant Street to Find out Details. The Asset Limits Do Not Include the Value of Owner Occupied Properties.

Clause Name	Clause #	Basic Qualifications	Other Qualifications	Income Limits	Asset Limits	\$\$\$ Amount
Senior	17F	Age 70 or Older	Own & Occupy Property 5 Years	None	\$40,000	\$175.00***
Survivor	17F	Surviving Spouse/Minor	None	None	\$40,000	\$175.00***
Hardship	18	Age, Infirmary, Income	Must meet all three (3)	Varies**	-0-	Varies
Hardship	18A deferral	Temp financial difficulty	Domiciled in Ma for 10 yrs	Varies**	-0-	Varies
Veterans	22	10% Service Disability or Purple Heart.	Mass Resident 6 Months prior to service or 5 year Mass residency	None	None	\$400
Veterans	22D	Surviving Spouse of service member who died or is MIA due to injury or disease during active duty	Until re-marriage	None	None	100%
Veterans	22E	100% disability. File V.A. Certificate annually.	Mass Resident 6 months prior to service or 5 years Mass residency	None	None	\$1,000*
Veterans	22F	Paraplegic due to wartime injury	Mass Resident 6 months prior to service or 5 years Mass residency. V.A, Certificate	None	None	100%
Veterans	22G	Veteran whose property is being held in trust for their benefit	Veteran would have to qualify for an exemption if property was not held in trust	None	None	Varies
Veterans	22H	Parents or guardians of service members who died or are MIA due to injury or disease	MA Resident for 5 years before filing or serviceman was domiciled in Ma for 6 months prior to entering service	None	None	100%
Blind	37	Legally Blind	Yearly Blind Certificate	None	None	\$437.50
Tax Deferral	41A	Age 65 or Older. Tax Deferred 8% interest per year	Own & Occupy Property for 5 Years	\$20,000	None	Differ Up to 100 %
Senior	41C	Age 70 or Older	Own / Occupy 5yrs in MA & MA Res. 10 yrs.	(S) \$17,758 (M)\$22,137	(S) \$28,000 (M)\$30,000	\$500
Survivor	42	Surviving Spouse/Minor of	firefighter/police killed in line of duty	None	None	100 %

* for veterans owning two family or larger houses, Clause 22E is reduced to the same portion as the veterans occupancy of the property

** Varies due to circumstances

*** Plus COLA

The Qualifying Date for the Clause Exemptions Is July 1, (Each Year). If You Think You May Qualify for Any of the above Exemptions, Do Not Hesitate to Contact the Assessing Department at (781) 397-7000 x2100. The Application Deadline Is **APRIL 1ST**.