

## INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property.

Clause 17C in Section 5 of Chapter 59 provide exemptions to three categories of persons who satisfy certain residency and whole estates (i.e. second home, bank accounts, stocks, bonds and boats) or asset requirements:

- ❖ Widows and Widowers
- ❖ Minor children with one parent deceased
- ❖ Persons 70 years of age or older

Persons 70 or older may, alternatively, qualify for an exemption under Clauses 41C which provides increased benefits but for which the eligibility requirements are more strict.

Clause 17 was an early legislative response to the need of the above categories of persons for assistance with their tax obligations. It set out original eligibility requirements for the exemptions. As property values increased it became more difficult for persons to satisfy these requirements. Therefore, the legislature

periodically made alternative exemptions (Clauses 17C, 17C½ and 17D) available for cities or towns to accept by town meeting or city council vote. Each alternative has different eligibility requirements. The Town of Wellesley has accepted Clause 17C.

## EXEMPTION AMOUNT

The exemption amount for each Clause is \$175.

## APPLICATIONS

Applications must be filed annually with the Assessors' office in the city or town where the property is located within three (3) months from the date the first actual bill was first mailed. Filing an application does not entitle one to delay tax payment.

## DOCUMENTATION

An applicant for an exemption must provide to the assessors whatever information is reasonably required to establish eligibility. The information may include but not be limited to:

- ❖ Birth Certificates
- ❖ Evidence of domicile and occupancy
- ❖ Income Tax Returns

## ELIGIBILITY REQUIREMENTS

For eligibility, an individual must satisfy, as of July 1 of the tax year, the status of either of the following:

- ❖ A surviving spouse or a minor with a parent deceased who owns and occupies the property as his /her domicile
- ❖ A person 70 years or over who has owned and occupied the property as his/her domicile for at least 10 years under Clause 17C

In addition, a person's whole estate (i.e. second home, bank accounts, stocks, bonds and boats), real and personal, cannot exceed the following:

- ❖ **Clause 17C** \$40,000 excluding \$60,000 of value of the subject property and any unpaid mortgage balance on that property.

There are no limitations on annual income for eligibility under Clause 17C

### **FOR FURTHER ASSISTANCE**

The staff of the Board of Assessors is available to assist in answering questions or concerns about your property tax assessment.

**Board of Assessors  
Town Hall, 1<sup>st</sup> Floor  
525 Washington Street  
Wellesley, MA 02482**

**(781) 431-1019 ext. 2272**

**[www.wellesleyma.gov](http://www.wellesleyma.gov)**

**Monday – Friday  
8:00 a.m. to 5:00 p.m.**

(REV 11/06)

## **CLAUSE 17C**

### **STATUTORY EXEMPTION**

Taxpayer Information Guide



Surviving Spouse  
(husband or wife)

Minor Child  
(of deceased parent)

Elderly Person

TOWN OF WELLESLEY  
BOARD OF ASSESSORS