

**SANDWICH FISCAL YEAR - 2021 EXEMPTION CRITERIA  
(Per Mass. General Laws, Chapter 59, Section 5)**

**Assessing Mailing Address:** 16 Jan Sebastian Drive, Sandwich, MA 02563  
**Phone Number:** (508) 888-0157

**FILING PERIOD** – *January 1, 2021* thru *April 1, 2021*

**Clause 17D Widow - Aged Person - Minor - Surviving Spouse**

Applicant must have lived at residence for 5 years.  
Aged person must be 70 as of July 1, 2020. Finances as of December 31, 2019.  
Total value of Real & Personal cannot exceed \$40,000 (after mortgage deduction).  
**Exemption amount: \$175.00. CPA amount \$3.50**

**Clause 18 Hardship: Age - Infirmary - Financial Condition (Current \$)**

Requires compliance with ALL 3 criteria listed above. Requires detailed accounting of financial condition. Filing is confidential. Amount to abate at discretion of the Board of Assessors.

**Clause 22 Veterans – Must have lived in Massachusetts for 6 months prior to entry into service, or if From Out of State, must be domiciled 1 consecutive year before filing.**

Disability as a result of service (**10% minimum**) or **Purple Heart**.  
At least **10% V.A.** certificate award, **dated 7/01/20 or prior**, and copy of discharge papers.  
**Exemption amount: \$400.00. CPA amount \$8.00**

**22C** Veterans with 100% disability in the line of duty and whose domicile is specially adapted housing acquired with assistance from VA  
**Exemption amount: \$1500.00. CPA amount \$30.00**

**22E** **100% V.A.** certificate award, **dated 7/1/20 or prior. Required annually.** Further, 100% filing will conform to dates as noted on form.  
**Exemption amount: \$1,000.00 CPA amount \$20.00**

**22A** Permanent loss or loss of use (documented) of limb or eye sight; or Medal of Honor, Distinguished Service Cross, Air Force Cross, Navy Cross.  
**Exemption amount: \$750.00 CPA amount \$15.00**

**Clause 37 Blind**

Certificate from Commission on the Blind required annually (within fiscal year) or physician's letter stating extent. Must own and occupy property.  
**Exemption amount: \$500.00 CPA amount \$10.00**

**Clause 41C Elderly**

Must be 65 as of July 1, 2020 (if married, either person). Domiciled in Massachusetts for 10 years - and in Massachusetts for last 5 consecutive years. In **Sandwich** as of **July 1, 2020**.  
**Exemption amount: \$1,000.00 CPA amount \$20.00**  
**All income is considered, through December 31, 2019:** Section C list gross receipts (Social Security, interest, salaries, etc.); Section D list other real estate owned, bank accounts, stocks, bonds, etc. Copy of **Federal Income Tax Return for 2019** is required, if filed.

	<u>Income</u>	<u>Assets</u>
<b>INCOME LIMITS</b>	<b>Single: \$20,460 (Section C)</b>	<b>\$40,920 (Section D)</b>
<b>Jan. - Dec. 2019</b>	<b>Married: \$30,690 (Section C)</b>	<b>\$56,265 (Section D)</b>
	<i>(As adjusted by DOR CPI Index of 2.3% for FY2021)</i>	

**APPL. EXCLUSION: Single: \$4,834.00 (These amounts may be deducted from 2019 income).**  
**Married: \$7,251.00**