



CITY OF SALEM, MASSACHUSETTS  
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**PERSONAL EXEMPTIONS FY2024**

Applications September – April 1st.

	<b>CLAUSE</b>	<b>STARTING</b>	<b>UP TO</b>
WIDOW/MINOR/ ELDERLY (70yo+)	<b>17D</b> (assets qualifying restrictions. See below for FY23 change)	\$374.00 (*Changes every year with MA State – COLA)	\$748.00
ELDERLY (65yo+) CPA automatic deducted	<b>41C</b> (income & assets qualifying restrictions. See below for FY23)	\$500.00	\$1,000.00
BLIND	<b>37A</b> (certified as legally blind by the Division of the Blind)	\$500.00	\$1,000.00
WIDOW OR MINOR CHILD OF POLICE OR FIREFIGHTER	<b>42 &amp; 43</b> (Surviving spouses who remain unmarried & minor children of police and fire officers killed in the line of duty)	TOTAL EXEMPTION	
DISABLED VETERANS: (or deeded spouse's parcel with 22 & 22D remaining unmarried)	<b>22</b> (10% -90%) Disabled or Purple Heart recipient	\$400.00	\$800.00
	<b>22A</b> (loss of 1 hand/foot/eye or Medal of Honor/Service Cross recipients or prisoners of war)	\$750.00	\$1,500.00
	<b>22B</b> (loss of both hands/ feet/ sight or 1 hand & foot)	\$1,250.00	\$2,500.00
	<b>22C</b> (total disability & qualify for specially adapted housing)	\$1,500.00	\$3,000.00
	<b>22E</b> (certified 100% Disabled) <i>disability % letter due every year</i>	\$1,000.00	\$2,000.00
	<b>22F</b> (paraplegic or 100% Disabled due to service-connected blindness)	TOTAL EXEMPTION	
GOLD STAR PARENT	<b>22H</b>	TOTAL EXEMPTION	
SURVIVING SPOUSE	<b>22D</b>	TOTAL EXEMPTION <i>until remarried</i>	

\*INCOME RESTRICTIONS FOR **41C** & **41A DEFERRAL** SINGLE = \$31,105 MARRIED = \$37,902

\*ASSETS RESTRICTIONS FOR **41C** SINGLE = \$54,498 MARRIED = \$67,161

\*ASSETS RESTRICTIONS FOR **17D** = \$77,857

**CPA EXEMPTION** = Low income persons of any age or Low to Moderate income seniors 60 years of age or older as of January 1<sup>st</sup>, 2023. Income requirements based on 2022 income.

**STEP PROGRAM FOR SENIORS** = For persons 65yo or older by January 1<sup>st</sup>, 2023. Must have filed and been granted a 2022 MA State Tax Form Schedule CB (Circuit Breaker). *Council Vote every 3 years starting in 2020. (Exemption is equal to half of what was granted on line 17 on Schedule CB or line 44 on Form 1)*