



# GUIDE TO APPLICATION DATES

## Abatement, Exemptions, and Deferrals

Abatement/Exemption	Statutory Citation	Filing Deadline
<b>ABATEMENT</b>		
Overvaluation Improper Classification Disproportion	Ch. 59 § 59	February 1* (3 <sup>rd</sup> quarter tax due date)
<b>RESIDENTIAL EXEMPTION</b>		
Residential	Ch. 59 § 5C	April 1* (or 3 months after the actual (not preliminary) tax bills are mailed, if later)
<b>PERSONAL EXEMPTION</b>		
Elderly (65+ years)	Ch. 59 § 5 (41C)	April 1* (or 3 months after the actual (not preliminary) tax bills are mailed, if later)
Surviving Spouse, Minor Child of Deceased Parent, Elderly (70+ years)	Ch. 59 § 5 (17D)	
Blind	Ch. 59 § 5 (37A)	
Veteran	Ch. 59 § 5 (22, 22A, 22B, 22C, 22D, 22E)	
Surviving Spouse or Minor Child of Deceased Police Officer or Firefighter	Ch. 59 § 5 (42, 43)	
Hardship	Ch. 59 § 5 (18)	
National Guard	Ch. 59 § 5 (56)	
<b>STATUTORY EXEMPTION</b>		
Charitable	Ch. 59 § 5 (3)	February 1*
House of Worship & Parsonages	Ch. 59 § 5 (11)	
All Other	Ch. 59 § 5	
<b>DEFERRALS</b>		
Deferral (age 65+)	Ch. 59 § 5 (41A)	April 1* (or 3 months after the actual (not preliminary) tax bills are mailed, if later)
Deferral (hardship due to military service)	Ch. 59 § 5 (18A)	

*\*If this date falls on a weekend, the filing deadline is the first business day following the deadline.*