

COULD YOU QUALIFY FOR A STATUTORY EXEMPTION? SEE TABLE BELOW. (OPTIONS FOR TAX RELIEF FOR PROPERTY OWNERS)

Application and all documentation must be received in the Assessors Office by April 1, 2023

Program	MGL, Ch. 59, S5	Income Limit Gross Receipts	Asset Limit Whole Estate	Other Limitations	Exemption Amount	Forms
Blind	CI 37A	None	None	Property owner as of 7/1/2022	\$500	Completed Application, Physicians letter 1 st yr, Blind Certificate from Commission each yr after
Elderly, Surviving Spouse	CI 17E	None	\$52,430	Age 70 <u>or</u> widow/widower as of 7/1/2022; own and occupy property as domicile for any 5 years.	\$233	Completed Application, Birth Certificate (if 1 st yr), 2020 Federal Tax Return, Death Cert. if Surviving Spouse (if 1 st yr). Proof of asset values as of 7/1/2022.
Elderly	CI 41C	Single \$25,318 Married \$37,976	Single \$40,000 Married \$55,000	Age 65 (as of 7/1/22); MA resident 10 consecutive yrs, own and occupy property as domicile for any 5 years.	\$1,000	Completed Application, Birth Certificate(if 1 st yr); 2020 Federal Tax Return, proof of asset values as of 7/1/2022.
Real Estate Tax Deferral	CI 41A	\$40,000	None	Age 65 (as of 7/1/22); MA resident 10 consecutive yrs, own & occupy prop. as domicile, and have owned and occupied any property in MA as domicile for any 5 yrs.	Delay up to 50% of property value in RE taxes until death or sale of property	Completed Application, Birth Certificate (if 1 st yr) 2021 Federal Tax Return, Lien required if application approved.
Veterans	CI 22	None	None	10% Service Related Disability or greater; Mass. resident at least 6 months prior to service or resided in MA for 2 consecutive years prior to filing application.	Varies from \$400 to total exemption	Completed Application, DD214; Dept. of Veterans Rating Decision and/or percentage of disability granted. Contact the Veterans Agents Office, (978)-356-6699 for assistance.
FY23 COLA	= 7.0%	IGR 22-04				

Please contact the Assessors Office at 978-356-6603 for additional information and the application. The Assessors Office staff is available to assist with the completion of the application. Applicants can only qualify for one exemption per fiscal year with the exception of 41A.