

Property Tax Exemptions

| PROGRAM | Senior & Veterans Work Off | Deferral 41A | Temporary Deferral 18A | Elderly 17E | Elderly 41D | Blind 37A | MA Income Tax Circuit Breaker |
|----------------------|--|-------------------------------------|--------------------------------|---------------------------------|---|--------------------------------|--|
| Eligible Age | Seniors: 60 Veterans: none | 60 | None | 70 | 65 | None | 65 |
| Income Limit | None | Single \$64,000 Married \$96,000 | Financial hardship | None | Single \$26,629. Married \$39,939. excluding some SS | None | Single \$69,000 Married \$103,000 |
| Asset Limit | None | None | Financial hardship | \$48,347. excluding domicile | Single \$53,252. Married \$73,223. excluding domicile | None | Domicile \$1,025,000 |
| Assistance | Seniors up to \$1,500 Veteran's up to \$1,500 | Total Bill (but not CPA tax) | Total Bill (but not CPA tax) | \$766 | \$2,000 | \$1,000 | For 2023, tax credit of up to \$2,590* |
| Inflation Adjustment | None | None | None | Annual CPI | None | None | Annual Adjustment |
| Apply | Annually | Annually | Annually (for 3 years only) | Annually | Annually | Annually | Annually |
| Deadline | Call Council on Aging 781-259-8811 | Within 3 months after tax bill | Within 3 months after tax bill | Within 3 months after tax bill | Within 3 months after tax bill | Within 3 months after tax bill | File State Tax Form and Sch CB – can file for past 3 years |

*Circuit Breaker Tax Credit = (RE tax + 50% water bill) – (10% qualified income)

FY 2024

Veterans Exemptions

| Clause | Type | Amount * | Veteran | Spouse | Surviving Spouse | Surviving Parent |
|--------|---|---------------------------------|---------|--------|------------------|------------------|
| 22 | Veterans with minimum 10% war service disability | \$800 | X | X | Until remarriage | |
| 22 | Veterans awarded Purple Hearts | \$800 | X | X | Until remarriage | |
| 22 | Gold Star parents | \$800 | | | | X |
| 22A | Veteran who lost one hand, foot or eye; or received a Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, or Air Force Cross | \$1,500 | X | X | X | |
| 22B | Veterans who lost two hands or feet, or both eyes | \$2,500 | X | X | X | |
| 22C | Veteran with 100% disability and specially adapted housing | \$3,000 | X | X | X | |
| 22D | Surviving spouses of veterans killed in a combat zone | Total for 5 years, then \$2,500 | | | X | |
| 22E | Veterans with 100% disability | \$2,000 | X | | X | |
| 8A | Paraplegic veterans | Total | X | | X | |

Veterans are also eligible for the Property Tax Work Off program