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FY 2024	PI	 Roperty tax reli	 EF		WORK PROGRAMS	СРА
PROGRAM NAME	Surviving Spouse and Elderly Exemption Clause 17D	Exemption for the Blind Clause 37A	Elderly Exemption Clause 41C	Property Tax Deferral Clause 41A	Municipal Employment Senior Property Tax Work Program	Community Preservation Act
ASSISTANCE TYPE	Reduces local property tax liability for homeowner who meets qualifications	Reduces local property tax liability for homeowners who are Legally Blind.	Reduces local property tax liability of senior homeowner	Delays property tax liability by entering into a deferral & recovery agreement with the city	Provides supplemental income to help senior pay property tax	Removes local CPA liability for homeowne who meets qualifications
ELIGIBLE AGE	Surviving spouse: (any age), Senior <u>70</u> & older, minor children(less than 18)	All	<u>65</u> & older	<u>65</u> & older	<u>60</u>	Over <u>60</u> by # in household
INCOME LIMIT	none	none	Single: \$37,846 Married: \$56,770 (Includes SS Income Deduction)	\$64,000	Individual \$64,000 Head of household \$80,000 Married: \$96,000	1 Person: 104,500 2 Persons: 119,450 Possible medical deduction
ASSET LIMIT	\$67,538	none	Single: \$64,382 Married: \$88,513	A 3% annual interest & one time recording fee will be charged until passing or sale	none	none
ASSISTANCE AMOUNT	\$296 up to \$592	\$500 up to \$1,000	\$1,000 up to \$2,000	some or all of the tax	Total # of hours worked (up to 100) x state minimum wage = Tax Credit	Total
APPLICATION PROCEDURE	Senior files application at Assessor's Office, 978-465-4403	Senior files application at Assessor's Office, 978-465-4403	Senior files application at Assessor's Office, 978-465-4403	Senior files application at Assessor's Office, 978-465-4403	Senior files application at Council On Aging office, 978-462-0430	Senior files application at Assessor's Office, 978-465-4403
WHEN TO FILE	January - April 1st	January - April 1st	January - April 1st	January - April 1st	Apply @ Senior Center	January - April 1st
		Applicant must be registered with the Massachusetts Commission for the Blind as of July 1 of the tax year. 1-800-392-6450	Applicant must have resided in Mass for the preceeding 10 years & owned and occupied the	Applicant must have resided in Mass for the preceeding 10 years and owned and occupied the property for 5	Applicants are expected to be the owner of the property for	Applicants must own & occupy, age & income as of January 1st
						No corps or business'
lı	ncome for calendar year 202 Assets on July 1, 2023	22				