

NORTHBOROUGH PROPERTY TAX RELIEF

FISCAL YEAR 2024

| PROGRAM NAME | CLAUSE 17D Surviving Spouses, Elderly, Minors of deceased parent | CLAUSE 22, 22E 22D, 22H VETERANS Spouses / Parents | CLAUSE 37 Blind | CLAUSE 41C Senior Exemption | CLAUSE 18 Hardship | Community Preservation Act Exemption | CLAUSE 41A Senior Tax Deferral | Ch 60 Sec 3D Elderly & Disabled Taxation Fund | Ch 59 Sec 5K Senior Work-Off |
|--------------------------------|--|---|--|---|---|---|---|---|--|
| ASSISTANCE TYPE | Reduces real estate taxes | Reduces taxes for qualifying veterans, surviving spouses or parents | Reduces real estate taxes | Reduces real estate taxes | Exemption at discretion of Board of Assessors | Exemption from the 1.5% surcharge on real estate taxes | Pay no real estate taxes until house is sold or owner dies | Reduces real estate taxes | Reduces real estate tax in exchange for services |
| DEADLINES | Soft Deadline - November 8 (for reduction to appear on 3rd- and 4th-quarter tax bills) Final Deadline - April 1 | | | | | | | | |
| ELIGIBLE AGE | 70 by July 1 or minor child of deceased parent | Any | Any | 65 by July 1 | Any | Any | 65 by July 1 | 60 by Jan 1, 2024 OR Disabled per the ADA definition | 60 |
| GROSS INCOME LIMIT | None | None | None | (Owner income) \$35,002 Single \$52,505 Married *see below for Soc Sec adjustment | None | (Household income) Based on family size & age age less than 60 \$68,300-\$128,800 age 60+ \$85,400-\$161,000 | \$64,000 | Income ≤ 300% of Federal poverty guideline for family size | None |
| ASSET LIMIT | \$40,000 excluding domicile | None | None | \$68,470 Single \$96,258 Married excluding domicile | None | None | None | To be determined | None |
| Other Eligibility Requirements | <ul style="list-style-type: none"> Widows & widowers Persons 70 yrs of age or older Minor children with one parent deceased | 22 - \$400 <ul style="list-style-type: none"> 10-99% disabled Purple Heart Gold Star parents 22E - \$1,000 <ul style="list-style-type: none"> 100% disabled | Legally blind as of July 1 of tax year and registered with MA Comm for the Blind | None | None | None | None | To be determined | Please contact Senior Center 508-393-5035 |
| AMOUNT OF TAX EXEMPTION | \$175 | Total Exemption <ul style="list-style-type: none"> 22D surviving spouse of veteran with service-related death 22H surviving parent of veteran | \$437.50 | \$1000 | At discretion of Board of Assessors when unable to pay due to age, infirmity, and poverty | \$35 - \$175+ depending on house value | All or part of taxes, not to exceed 50% of value of property Note: deferral may be combined with another exemption | EDTF Committee determines awards based on need & funds available | Up to \$1,500 per household |
| RESIDENCY REQUIREMENT | Own & occupy residence in MA for 5 years | 22/22D/22E - Domiciled in MA for > 2 years or for 6 months before entering service. 22H - Surviving parent lived in MA > 5 years or service member domiciled in MA for > 6 months before entering service. | Blind person must occupy the property as his or her domicile on July 1 of tax year | Own and occupy a residence in MA for 5 years; lived in MA for preceding 10 years | Own & occupy residence on July 1 of tax year & lived in MA preceding 10 years | Own and occupy as a domicile | Own and occupy a residence in MA for 5 years; lived in MA for preceding 10 years | Own & occupy in Northborough for 3 consecutive years | Yes |

* Maximum income with Social Security adjustment: **\$40,655 Single / \$60,985 Married**

For more information or assistance with applications, please call:

Northborough Assessors Department – 508-393-5005

or

Northborough Senior Center – 508-393-5035