

TAX ASSISTANCE PROGRAMS FY2024

Program	Exemption Amount	Reside in Domicile	Reside in Mass/Brookline	Age at July 1	Asset Limits	Income Limit	Additional Requirements
Means-Tested Exemption	VARIES	31-Dec	10 Consecutive Years in Brookline	65/60 31-Dec	\$750,000	64,000 80,000 96,000	MAXIMUM ASSESSED VALUE: 1,076,600
Legally Blind CLAUSE 37A	\$500 up to \$1,000	1-Jul	July 1	N/A	N/A	N/A	
Veterans CLAUSE 22-22F	\$400 up to Full Amount of Tax	1-Jul	5 Years, or 6 months prior to service	N/A	N/A	N/A	
Surviving Spouse CLAUSE 17D	\$175 up to \$350	5 Years	5 Years	70	\$71,203 see notes	N/A	
Seniors CLAUSE 41C	\$500 up to \$1,000	5 Years	10 Years	65	\$54,963 (single) \$75,575 (married)	\$27,482 (single) \$41,222 (married)	
Tax Deferral CLAUSE 41A	Up to the full amount of net tax due	5 Years	10 Years	65	N/A	\$96,000 (married or single)	Deferred taxes subject to 1.45% interest rate
Tax Work-off CLAUSE 5K	up to \$1,500	5 Years	10 Years	60	N/A	\$82,950 (married or single)	Amount is credited in exchange for 125 hours of volunteer service

Notes: Clauses 17D & 41C Income Limits include annual COLA adjustment (6.5% for FY24) set by MA DOR.

Clause 41C Income Limits exclude deduction for social security or govt.pensions; worker \$5,653, spouse \$2,827; total \$8,480.