# **Means-Tested Senior Exemption**

To be implemented by the Board of Assessors for fiscal year 2024 pursuant to the Acts of 2022, Chapter 437 signed into Law in 2023.

### TAX ASSISTANCE PROGRAMS FY2023

Program	Exemption Amount	Reside in Domicile	Reside in Mass.	Age at July 1	Asset Limits	Income Limit	Additional Requirements
Legally Blind CLAUSE 37A	\$500 up to \$1,000	July 1	July 1	N/A	N/A	N/A	
Veterans CLAUSE 22-22F	\$400 up to Full Amount of Tax	July 1	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	<b>\$66,857</b> see notes	N/A	
Seniors CLAUSE 41C	\$500 up to \$1,000	5 Years	10 Years	65	<b>\$51,608</b> (single) <b>\$70,962</b> (married)	\$25,805 (single) \$38,706 (married)	
Tax Deferral CLAUSE 41A	Up to the full amount of net tax due	5 Years	10 Years	65	N/A	<b>\$93,000</b> (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	<b>\$78,300</b> (married or single)	Amount is credited in exchange for 125 hours of volunteer service

Notes: Clauses 17D & 41C Income Limits include annual COLA adjustment (7.00% for FY23) set by MA DOR.

Clause 41C Income Limits exclude deduction for social security or govt.pensions; worker \$5,201, spouse \$2,601; total \$7,802.

### 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	\$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	<b>\$71,203</b> 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	<b>\$96,000</b> (married or single)	Deferred taxes subject to 2.96% 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.

APPLICANT AGE (65 AN ADDRESS:	AGE (65 AND OLDER):		CO-APPLICAI AGE:	CO-APPLICANT: (60 AND OLDER) AGE:	
	PROGRAM REQUIREMENTS			APPLICANT INFORMATION	
	FY2023 VALUE	AND TAX INFORMATION		<b>\</b>	
Maximum I Value 101's	Household Med & 102's	1,076,560		-,0:0,000	FY2023 VALUE (lower than box to the left?)
FY2023 Tax FY2023 RE FY2023 RE		0.00997 <b>1,076,560</b>			
-	ER RES EX		\$	7,645.09	
Income Lev prior year)	rel CY2022 (upd	ate annually, Cir. Breaker, use			
Single Head of Ho Married/Jo		64,000 80,000 96,000	\$	60,000	SINGLE
	licant Income	10%	\$	6,000	
Asset Level	CY2022				
Single Married/Jo	-			_	SINGLE
Income Tax qualifier (update annually)					
Max State ( Exemption		1200 IS MAX		-	
470	Othe	Exemptions			
17D 41C		-		<u> </u>	
22		- -		<u> </u>	
37A		-		-	
		TOTAL	\$	_	
		CALCULATION			
Total RE Ta			\$	7,645.09	
10% of Inco		subtract	\$	6,000.00	
CB Credit A		subtract	\$	-	
Tax amoun					
exemptions	received ction Amount	subtract	\$	-	
	s steps 2,3,4)	DECLUT	ė	1 645 00	CDANT
(UF LOX 1622	s steps 2,3,41	THIS IS 50% OF RE TAX AMOUNT	\$	1,645.09	GRANT
50%	of RE tax	(MAX AMOUNT)	\$	3,822.54	
		ER THAN 50%, REDUCTION GOES UP			
		-	\$	3,822.54	

,	APPLICANT: AGE (65 AND OLDER): ADDRESS:		CO-APPLICAI AGE:	CO-APPLICANT: (60 AND OLDER) AGE:	
	PROGRAM REQUIREMENTS			APPLICANT INFORMATION	
	FY2023 VALUE	AND TAX INFORMATION		<b>\</b>	
	Maximum Household Med Value 101's & 102's	1,076,560		1,076,560	FY2023 VALUE (lower than box to the left?)
	FY2023 Tax Rate FY2023 RE VALUE FY2023 RE TAX AMOUNT	0.00997 <b>1,076,560</b>			
	AFTER RES EX		\$	7,645.09	
	prior year)	ate annually, Cir. Breaker, use			
	Single Head of Household Married/Joint	64,000 80,000 96,000	\$	20,000	SINGLE
-	10% of Applicant Income	10%	\$	2,000	
-	Asset Level CY2022				
	Single Married/Joint	-			SINGLE
F	Income Tax qua		-		
	Max State Circuit Breaker Exemption - CY2022	1200 IS MAX		-	
ŀ		r Exemptions			
	17D 41C	_		<u> </u>	
	22	- -		<u> </u>	
	37A	-		-	
Ī		TOTAL	\$	_	
1		CALCULATION			
_	Total RE Tax Bill		\$	7,645.09	
_	10% of income	subtract	\$	2,000.00	
_	CB Credit Amt	subtract	\$	-	
	Tax amount of other				
	exemptions received MTSE Reduction Amount	subtract	\$	-	
	(RE Tax less steps 2,3,4)	RESULT	\$	5,645.09	
ť		THIS IS 50% OF RE TAX AMOUNT		3,043.03	
╽	50% of RE tax	(MAX AMOUNT)	\$	3,822.54	
	IF MTSE AMOUNT IS GREATI TO 50% OF RE TAX AMOUNT	ER THAN 50%, REDUCTION GOES UP -	\$	3,822.54	GRANT

ļ	APPLICANT: AGE (65 AND OLDER): ADDRESS:		CO-APPLICAI AGE:	CO-APPLICANT: (60 AND OLDER) AGE:	
	PROGRAM REQUIREMENTS			APPLICANT INFORMATION	
	FY2023 VALUE	AND TAX INFORMATION		<b>\</b>	
	Maximum Household Med Value 101's & 102's	1,076,560	<b>—</b>	900,000	FY2023 VALUE (lower than box to the left?)
	FY2023 Tax Rate FY2023 RE VALUE FY2023 RE TAX AMOUNT	0.00997 <b>900,000</b>			
ŀ	AFTER RES EX	ato ampually Cir Broaker yes	\$	5,884.78	
1	prior year)	ate annually, Cir. Breaker, use			
	Single Head of Household Married/Joint	64,000 80,000 96,000	\$	40,000	SINGLE
	10% of Applicant Income	10%	\$	4,000	
	Asset Level CY2022 Single Married/Joint			-	SINGLE
	Max State Circuit Breaker Exemption - CY2022	lifier (update annually) 1200 IS MAX		-	
ŀ	<b>Othe</b> 17D	Exemptions			
	41C 22	- - -		- -	
	37A	-		-	
		TOTAL	\$	-	
-	Total RE Tax Bill	CALCULATION	\$	5,884.78	
	10% of Income	subtract	\$	4,000.00	
3	CB Credit Amt Tax amount of other	subtract	\$	1,200.00	
Ì	exemptions received MTSE Reduction Amount	subtract	\$	-	<b></b>
	(RE Tax less steps 2,3,4)  50% of RE tax	THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	\$	2,942.39	GRANT
		R THAN 50%, REDUCTION GOES UP	\$	2,942.39	

APPLICANT: AGE (65 AND ADDRESS:	AGE (65 AND OLDER):		CO-APPLICAN AGE:	CO-APPLICANT: (60 AND OLDER) AGE:	
	PROGRAM REQUIREMENTS			APPLICANT INFORMATION	
FY	'2023 VALUE A	ND TAX INFORMATION		<b>\</b>	
	aximum Household Med lue 101's & 102's		-	900,000	FY2023 VALUE (lower than box to the left?)
FY2023 Tax Ra FY2023 RE VA FY2023 RE T		0.00997 <b>900,000</b>			
	RES EX	ite annually, Cir. Breaker, use	\$	5,884.78	
prior year)	C12022 (uput	,			
Single Head of Hous Married/Joint		64,000 80,000 96,000	\$	40,000	SINGLE
10% of Applic		10%	\$	4,000	
Single Married/Joint	ried/Joint -			-	SINGLE
Max State Circ Exemption - C	cuit Breaker Y2022	ifier (update annually)  1200 IS MAX		-	
470	Other	Exemptions			
17D 41C 22		- - -		-	
37A		- -		-	
		TOTAL	\$	-	
	T	CALCULATION	1		
Total RE Tax E			\$	5,884.78 4,000.00	
10% of Incom		subtract subtract	\$ \$	4,000.00	
Tax amount		Subtruct	<del>,</del>	-	
exemptions re MTSE Reducti	on Amount	subtract	\$	_	
(RE Tax less st		THIS IS 50% OF RE TAX AMOUNT	\$	1,884.78	GRANT
IF MTSE AMO		(MAX AMOUNT) R THAN 50%, REDUCTION GOES UP	\$ <b>c</b>	2,942.39	
	TAX AMOUNT	N THAN 30%, REDUCTION GOES OF	\$	2,942.39	

APPLICANT: AGE (65 AND OLDER): ADDRESS:		CO-APPLICANT AGE:	CO-APPLICANT: (60 AND OLDER) AGE:	
PROGRA	APPLICAN	APPLICANT INFORMATION		
FY2023 VALUE	AND TAX INFORMATION		<b>\</b>	
Maximum Household Med Value 101's & 102's	1,076,560	<b></b>	-,0:0,000	FY2023 VALUE (lower than box to the left?)
FY2023 Tax Rate FY2023 RE VALUE FY2023 RE TAX AMOUNT	0.00997 <b>1,076,560</b>			
AFTER RES EX		\$	7,645.09	
prior year)	date annually, Cir. Breaker, use			
Single Head of Household Married/Joint	64,000 80,000 96,000	\$	94,000	MARRIED
10% of Applicant Income	10%	\$	9,400	
Asset Level CY2022				
Single Married/Joint	- -		_	MARRIED
Income Tax qu				
Max State Circuit Breaker Exemption - CY2022	1200 IS MAX		-	
	er Exemptions			
17D	-		-	
41C 22	-		-	
37A	-			
	TOTAL	\$	-	
	CALCULATION	¥		
Total RE Tax Bill		\$	7,645.09	
10% of Income	subtract	\$	9,400.00	
CB Credit Amt	subtract	\$	-	
Tax amount of other				
exemptions received MTSE Reduction Amount	subtract	\$	-	
(RE Tax less steps 2,3,4)	RESULT	\$	(1.754.04)	DENY
(NL Tax less steps 2,5,4)	THIS IS 50% OF RE TAX AMOUNT	Ş	(1,754.91)	DEINT
50% of RE tax	(MAX AMOUNT)	\$	3,822.54	
	TER THAN 50%, REDUCTION GOES UP			1
TO 50% OF RE TAX AMOU	JT.	\$	3,822.54	ĺ

APPLICANT: AGE (65 AND OLDER, ADDRESS:		CO-APPLIC AGE:	CO-APPLICANT: (60 AND OLDER) AGE:	
PR	GRAM REQUIREMENTS	APPLI	APPLICANT INFORMATION	
FY2023 \	ALUE AND TAX INFORMATION			
Maximum Household Value 101's & 102's	Med 1,076,560		900,000	FY2023 VALUE (lower than box to the left?)
FY2023 Tax Rate FY2023 RE VALUE FY2023 RE TAX AM	0.0099 900,000			
AFTER RES EX	J	\$	5,884.78	
prior year)	! (update annually, Cir. Breaker, use			
Single Head of Household Married/Joint	64,000 80,000 96,000	\$	40,000	SINGLE
10% of Applicant Inc	me 10	\$	4,000	
Asset Level CY2022				
Single			202.000	OVER
Married/Joint	750,000 ax qualifier (update annually)	<u>'</u>	800,000	
Max State Circuit Bre Exemption - CY2022	ker 1200 IS MAX Other Exemptions		-	
17D	-		_	
41C	-		-	1
22	-		-	]
37A	-		-	
	TOTAL	\$	-	
T	CALCULATION			
Total RE Tax Bill		\$	5,884.78	-
10% of Income CB Credit Amt	subtrac		4,000.00	ł
Tax amount of other	subtrac	Ş	<u>-</u>	1
exemptions received	subtrac	<b>\$</b>	_	
MTSE Reduction Am		_		1
(RE Tax less steps 2,3	4) RESUL	· \$	<u>-</u>	DENY
50% of RE tax	THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	\$	2,942.39	
	REATER THAN 50%, REDUCTION GOES U		2 042 20	
TO 50% OF RE TAX A	IOUNI	\$	2,942.39	