

**Property Tax Exemptions Detail –
Date revised: November 16, 2011**

The Northborough Assessors Office has prepared a list of exemptions that are offered to the residents of Northborough. The purpose of this list is to inform you of the various kinds of exemptions and give you a basic understanding of the qualifications. If you feel you may qualify for any of the exemptions listed, please call or come in to the Assessors Office for an application. Applications must be filled out annually and are filed with the Board of Assessors by December 1st. If you cannot file by this date you can still file your application up to March 31st. If you need assistance filling out an application or have questions about the qualifications, please call the Assessors Office at 393-5005, we would be happy to help you.

- CLAUSE 17D:** **Amount: \$175.00**
ELDERLY - **Elderly Age: 70 by July 1 of the Tax Year.**
Owned and occupied a residence in Massachusetts for 5 years.
- OR** **Total worth: not to exceed \$40,000 per year, excluding value of residence but including Bank Accounts, Stocks, Bonds, and Securities.**
- WIDOW - **Widows and Widowers, of any age, with a total worth of no more than \$ 40,000 per year, excluding value of residence.**
- CLAUSE 18:** **Must be infirm and poverty stricken. The amount exempted is**
HARDSHIP **solely at the discretion of the Board of Assessors.**
- CLAUSE 22:** **Amount \$400.00 to \$1000.00, depending on clause.**
VETERAN Veterans with at least a 10% service related disability.
Veterans of certain pre-World War I conflicts.
Veterans having the Purple Heart, Congressional Medal of Honor,
Distinguished Service Cross, Air Force Cross, or Navy Cross.
Surviving spouse of a qualifying veteran.
Gold Star Parents.
Veterans with loss of eyes, limbs, hands, or feet.
Veterans with 100% disability and specially adapted housing.
Veterans with 100% disability who are unable to work.
Paraplegic veterans or their surviving spouse.
- CLAUSE 37:** **Amount \$ 437.50**
BLIND **Legally blind as of July 1 of the Tax Year;** must be registered with the
Massachusetts Commission for the Blind and have the Certificate.
The blind person must own and occupy the property as his or her domicile on
July 1 of the tax year.
- CLAUSE 41A:** **41A is treated as a tax title account and not an exemption.** A deferral and
recovery agreement must be entered into by the Board of Assessors and
applicant, joint owners and mortgagees if any. The agreement must be recorded
at the Registry of Deeds. Total Taxes at 8% interest per year. After death estate
will pay 16% as in tax title.
- DEFERRAL **Age: 65 by July 1 of the Tax Year**
Owned and occupied residence in Massachusetts for 5 years.
Lived in Massachusetts for preceding 10 years.
Income: not to exceed \$ 40,000 per year.
Back Taxes must be paid upon sale of residence or death of person deferred in
order to remove lien that has been placed on property.

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Senior Exemptions Detail Pg. 2

**CLAUSE 41C:
ELDERLY**

Amount: \$1,000.00

Age: 65 by July 1 of the Tax Year

Owned and occupied residence in Massachusetts for 5 years.

Lived in Massachusetts for preceding 10 years.

Income: Single, not to exceed \$25,489 per year.

Married/Couple, not to exceed \$38,233 per year.

**Total worth: Excluding residence, but including Bank Accounts, Stocks,
Bonds, and Securities. Single, not to exceed \$49,860 per year.**

Married/Couple, not to exceed \$70,093 per year.

Social Security allows a deduction for qualification, the amounts are set by the state and change annually.

Current S.S. deductions: Worker \$4,158.00

Spouse \$2,079.00

Total possible deduction: \$6,237.00

**COMMUNITY
PRESERVATION
ACT (C.P.A.)**

Exemption from the 1.5% surcharge on tax bill.

The C.P.A. was adopted by voters of the Town of Northborough to collect funds locally, along with matching state funds, to be used for historic and open space preservation as well as for affordable housing.

See attachment indicating C.P.A. Surcharge Exemption income limits.

**ELDERLY
& DISABLED T.F.**

Elderly & Disabled Taxation Fund: Amount varies

Age: 65 for Elderly

Owned and occupied residence in Northborough for 8 years.

Assessed value of property cannot be more than \$418,400.

Income: Single, not to exceed \$25,000 per year.

Married/Couple, not to exceed \$40,000 per year.

ELDERLY

Senior Work-Off Program: Amount: Up to \$750.00 per year.

Age: 60

Income: Single, not to exceed \$25,000 per year.

Married/Couple, not to exceed \$40,000 per year.

Must be a Northborough resident.

One credit per household.

Hours may be split between spouses.

Please call the office for more details.