

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	\$66,857 see notes	N/A	
Seniors CLAUSE 41C	\$500 up to \$1,000	5 Years	10 Years	65	\$51,608 (single) \$70,962 (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	\$93,000 (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	\$78,300 (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	\$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 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.

EXEMPTION WORKSHEET

Means Tested Qualifying Worksheet			
APPLICANT: AGE (65 AND OLDER): ADDRESS:	CO-APPLICANT: (60 AND OLDER) AGE:	2024	
PROGRAM REQUIREMENTS		APPLICANT INFORMATION	
FY2023 VALUE AND TAX INFORMATION		↓	
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	0.00997		
FY2023 RE VALUE	1,076,560		
FY2023 RE TAX AMOUNT AFTER RES EX		\$ 7,645.09	
Income Level CY2022 (update annually, Cir. Breaker, use prior year)			
Single	64,000		
Head of Household	80,000	\$ 60,000	SINGLE
Married/Joint	96,000		
10% of Applicant Income	10%	\$ 6,000	
Asset Level CY2022			
Single	-		SINGLE
Married/Joint	-	-	
Income Tax qualifier (update annually)			
Max State Circuit Breaker Exemption - CY2022	1200 IS MAX	-	
Other Exemptions			
17D	-	-	
41C	-	-	
22	-	-	
37A	-	-	
TOTAL		\$ -	
CALCULATION			
step 1	Total RE Tax Bill		\$ 7,645.09
step 2	10% of Income	subtract	\$ 6,000.00
step 3	CB Credit Amt	subtract	-
step 4	Tax amount of other exemptions received	subtract	-
	MTSE Reduction Amount (RE Tax less steps 2,3,4)	→	\$ 1,645.09
	50% of RE tax	THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	\$ 3,822.54
	IF MTSE AMOUNT IS GREATER THAN 50%, REDUCTION GOES UP TO 50% OF RE TAX AMOUNT		\$ 3,822.54

EXEMPTION WORKSHEET

Means Tested Qualifying Worksheet

APPLICANT: AGE (65 AND OLDER): ADDRESS:	CO-APPLICANT: (60 AND OLDER) AGE:	2024
---	--------------------------------------	------

PROGRAM REQUIREMENTS	APPLICANT INFORMATION
FY2023 VALUE AND TAX INFORMATION	↓
Maximum Household Med Value 101's & 102's 1,076,560	1,076,560
FY2023 Tax Rate 0.00997 FY2023 RE VALUE 1,076,560 FY2023 RE TAX AMOUNT AFTER RES EX	\$ 7,645.09
Income Level CY2022 (update annually, Cir. Breaker, use prior year)	
Single 64,000 Head of Household 80,000 Married/Joint 96,000	\$ 20,000
10% of Applicant Income 10%	\$ 2,000
Asset Level CY2022	
Single - Married/Joint -	-
Income Tax qualifier (update annually)	
Max State Circuit Breaker Exemption - CY2022 1200 IS MAX	-
Other Exemptions	
17D - 41C - 22 - 37A -	-
TOTAL	\$ -

CALCULATION		
step 1	Total RE Tax Bill	\$ 7,645.09
step 2	10% of income subtract	\$ 2,000.00
step 3	CB Credit Amt subtract	\$ -
step 4	Tax amount of other exemptions received subtract	\$ -
	MTSE Reduction Amount (RE Tax less steps 2,3,4) subtract	\$ -
	→ RESULT	\$ 5,645.09
	50% of RE tax	\$ 3,822.54
	THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	
	IF MTSE AMOUNT IS GREATER THAN 50%, REDUCTION GOES UP TO 50% OF RE TAX AMOUNT	\$ 3,822.54
		GRANT

EXEMPTION WORKSHEET

Means Tested Qualifying Worksheet

APPLICANT: AGE (65 AND OLDER): ADDRESS:	CO-APPLICANT: (60 AND OLDER) AGE:	2024
---	--------------------------------------	------

PROGRAM REQUIREMENTS	APPLICANT INFORMATION	
FY2023 VALUE AND TAX INFORMATION	↓	
Maximum Household Med Value 101's & 102's 1,076,560	900,000	FY2023 VALUE (lower than box to the left?)
FY2023 Tax Rate 0.00997 FY2023 RE VALUE 900,000 FY2023 RE TAX AMOUNT AFTER RES EX →	\$ 5,884.78	
Income Level CY2022 (update annually, Cir. Breaker, use prior year)		
Single 64,000 Head of Household 80,000 Married/Joint 96,000	\$ 40,000	SINGLE
10% of Applicant Income 10%	\$ 4,000	
Asset Level CY2022		
Single - Married/Joint -	-	SINGLE
Income Tax qualifier (update annually)		
Max State Circuit Breaker Exemption - CY2022 1200 IS MAX	-	
Other Exemptions		
17D -	-	
41C -	-	
22 -	-	
37A -	-	
TOTAL	\$ -	

CALCULATION			
step 1	Total RE Tax Bill		\$ 5,884.78
step 2	10% of Income	subtract	\$ 4,000.00
step 3	CB Credit Amt	subtract	\$ 1,200.00
step 4	Tax amount of other exemptions received	subtract	\$ -
	MTSE Reduction Amount (RE Tax less steps 2,3,4)	→ RESULT	\$ 684.78
	50% of RE tax	THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	\$ 2,942.39
	IF MTSE AMOUNT IS GREATER THAN 50%, REDUCTION GOES UP TO 50% OF RE TAX AMOUNT		\$ 2,942.39

GRANT

EXEMPTION WORKSHEET

Means Tested Qualifying Worksheet			
APPLICANT: AGE (65 AND OLDER): ADDRESS:	CO-APPLICANT: (60 AND OLDER) AGE:	2024	
PROGRAM REQUIREMENTS		APPLICANT INFORMATION	
FY2023 VALUE AND TAX INFORMATION		↓	
Maximum Household Med Value 101's & 102's	1,076,560	900,000	FY2023 VALUE (lower than box to the left?)
FY2023 Tax Rate	0.00997		
FY2023 RE VALUE	900,000		
FY2023 RE TAX AMOUNT AFTER RES EX		\$ 5,884.78	
Income Level CY2022 (update annually, Cir. Breaker, use prior year)			
Single	64,000		
Head of Household	80,000	\$ 40,000	SINGLE
Married/Joint	96,000		
10% of Applicant Income	10%	\$ 4,000	
Asset Level CY2022			
Single	-		SINGLE
Married/Joint	-	-	
Income Tax qualifier (update annually)			
Max State Circuit Breaker Exemption - CY2022	1200 IS MAX	-	
Other Exemptions			
17D	-	-	
41C	-	-	
22	-	-	
37A	-	-	
TOTAL		\$ -	
CALCULATION			
step 1	Total RE Tax Bill		\$ 5,884.78
step 2	10% of Income	subtract	\$ 4,000.00
step 3	CB Credit Amt	subtract	-
step 4	Tax amount of other exemptions received	subtract	-
	MTSE Reduction Amount (RE Tax less steps 2,3,4)	→ RESULT	\$ 1,884.78
	50% of RE tax	THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	\$ 2,942.39
	IF MTSE AMOUNT IS GREATER THAN 50%, REDUCTION GOES UP TO 50% OF RE TAX AMOUNT		\$ 2,942.39

EXEMPTION WORKSHEET

Means Tested Qualifying Worksheet			
APPLICANT: AGE (65 AND OLDER): ADDRESS:	CO-APPLICANT: (60 AND OLDER) AGE:	2024	
PROGRAM REQUIREMENTS		APPLICANT INFORMATION	
FY2023 VALUE AND TAX INFORMATION		↓	
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	0.00997		
FY2023 RE VALUE	1,076,560		
FY2023 RE TAX AMOUNT AFTER RES EX		\$ 7,645.09	
Income Level <i>CY2022</i> (update annually, Cir. Breaker, use prior year)			
Single	64,000		
Head of Household	80,000	\$ 94,000	MARRIED
Married/Joint	96,000		
10% of Applicant Income	10%	\$ 9,400	
Asset Level <i>CY2022</i>			
Single	-		
Married/Joint	-	-	MARRIED
Income Tax qualifier (update annually)			
Max State Circuit Breaker Exemption - CY2022	1200 IS MAX	-	
Other Exemptions			
17D	-	-	
41C	-	-	
22	-	-	
37A	-	-	
TOTAL		\$ -	
CALCULATION			
step 1	Total RE Tax Bill		\$ 7,645.09
step 2	10% of Income	subtract	\$ 9,400.00
step 3	CB Credit Amt	subtract	-
step 4	Tax amount of other exemptions received	subtract	-
	MTSE Reduction Amount (RE Tax less steps 2,3,4)	→ RESULT	\$ (1,754.91)
	50% of RE tax	THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	\$ 3,822.54
	IF MTSE AMOUNT IS GREATER THAN 50%, REDUCTION GOES UP TO 50% OF RE TAX AMOUNT		\$ 3,822.54

EXEMPTION WORKSHEET

Means Tested Qualifying Worksheet			
APPLICANT: AGE (65 AND OLDER): ADDRESS:	CO-APPLICANT: (60 AND OLDER) AGE:	2024	
PROGRAM REQUIREMENTS		APPLICANT INFORMATION	
FY2023 VALUE AND TAX INFORMATION			
Maximum Household Med Value 101's & 102's	1,076,560	900,000	FY2023 VALUE (lower than box to the left?)
FY2023 Tax Rate FY2023 RE VALUE FY2023 RE TAX AMOUNT AFTER RES EX	0.00997 900,000 		
Income Level CY2022 (update annually, Cir. Breaker, use prior year)		\$	5,884.78
Single Head of Household Married/Joint	64,000 80,000 96,000	\$	40,000
10% of Applicant Income	10%	\$	4,000
Asset Level CY2022			
Single Married/Joint	750,000 750,000	800,000	
Income Tax qualifier (update annually)			
Max State Circuit Breaker Exemption - CY2022	1200 IS MAX	-	
Other Exemptions			
17D	-	-	
41C	-	-	
22	-	-	
37A	-	-	
TOTAL		\$	-
CALCULATION			
step 1	Total RE Tax Bill	\$	5,884.78
step 2	10% of Income	\$	4,000.00
step 3	CB Credit Amt	\$	-
step 4	Tax amount of other exemptions received	\$	-
	MTSE Reduction Amount (RE Tax less steps 2,3,4)		-
50% of RE tax		THIS IS 50% OF RE TAX AMOUNT (MAX AMOUNT)	
		\$	2,942.39
IF MTSE AMOUNT IS GREATER THAN 50%, REDUCTION GOES UP TO 50% OF RE TAX AMOUNT		\$	2,942.39

DENY