

# Property Tax Relief Programs FY 2023

Town of Groton, Massachusetts

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**Assessing Department:**

**Megan Foster – Principal Assistant Assessor**

**Tammi Mickel – Assistant Assessor**

**December 29, 2022**

# Types of Property Tax Relief:

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## Statutory Exemptions:

- Clause 41C – Elderly Exemption
- Clause 17D – Senior over 70 or Surviving Spouse
- Clause 22 – Veteran Exemptions
- Clause 37 – Blind Exemptions
- Clause 41A – Tax Deferral

## Town Adopted Programs:

- Community Preservation Surcharge (CPA) Exemption
- Senior Tax Work off

# Clause 41C – Elderly Exemption

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- **Description:** Provides assistance to elderly taxpayers that meet the age, income, whole estate and residency requirements.
  - **Eligible Age:** 70
  - **Income Limit:** Single: \$20,000    Married: \$30,000
  - **Asset Limit:** Single: \$40,000    Married: \$55,000  
(excluding value of home)
  - **Assistance Amount:** \$1000\*
  - **Application Procedure:** File annually with the Board of Assessors    November 1-April 1

\* Applicants are required to provide their Federal Tax Return (1040) so we can verify you adjusted gross income and documentation to verify your assets (such as bank statements, stock /bond /securities, ect. statements).

# Clause 17D – Seniors over 70 or Surviving Spouse of any age

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- **Description:** Provides assistance to widow or widower before July 1, 2020
  - **Eligible Age:** N/A
  - **Income Limit:** N/A
  - **Asset Limit:** \$40,000 (excluding value of home)
  - **Assistance Amount:** \$350\*
  - **Application Procedure:** File annually with the Board of Assessors November 1-April 1

\*Applicants are required to provide documentation to verify your assets (such as bank statements, stock /bond /securities, ect. statements.

# Clause 22 – Veteran Exemption

- **Description:** Reduces local property tax liability for veterans, or widows of veterans with a service related disability and/or certain medals.
- **Eligible Age:** N/A
- **Income Limit:** N/A
- **Asset Limit:** N/A
  
- **Assistance Amount:** \$800\* up to entire tax amount for a paraplegic Veteran
  
- **Application Procedure:** File annually with the Board of Assessors November 1 - April 1

\*Please provide a copy of the letter from the VA that shows your disability rating. First time applicants, please also provide a copy of your DD214.\*

# Clause 37 – Blind Exemption

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- **Description:** Reduces local property tax liability for those taxpayers who are legally blind and meet the listed residency requirements.
  - **Eligible Age:** N/A
  - **Income Limit:** N/A
  - **Asset Limit:** N/A
  - **Assistance Amount:** \$1000\*
  - **Application Procedure:** File annually with the Board of Assessors November 1-April 1

\* Please provide annual verification of blindness from Mass Commission of the Blind.

# Clause 41A – Senior Deferral

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<b>Description:</b>	Provides assistance to elderly taxpayers that meet the age, income, whole estate and residency requirements.
<b>Eligible Age:</b>	65
<b>Income Limit:</b>	\$40,000
<b>Asset Limit:</b>	N/A
<b>Assistance Amount:</b>	Taxpayer decides amount to defer up to 100% of taxes at an interest rate of 8%
<b>Application Procedure:</b>	File annually with the Board of Assessors November 1-April 1

\*Applicants are required to provide Federal Tax Return (1040) so we can verify you adjusted gross income.

# Community Preservation Act (CPA) Exemption

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- **Description:** Complete exemption from the CPA surcharge for property owned and occupied as a domicile by any person who qualifies for low income.
  - **Eligible Age & Income Limit:** 60 + and qualifies as low or moderate income per HUD guidelines. Under 60 and income is less than 80% of area wide median income per HUD guidelines.
  - **Asset Limit:** N/A
  - **Assistance Amount:** Entire amount of CPA surcharge
  - **Application Procedure:** File annually with the Board of Assessors November 1-April 1

\* Applicants are required to provide their Federal Tax Return (1040) so we can verify you adjusted gross income.



# Senior Tax Work-off

- **Description:** Program reduces property tax of senior in exchange for volunteer service to the town. Placement varies.
- **Eligible Age:** 60
- **Income Limit:** N/A
- **Asset Limit:** N/A
- **Earnings:** \$1,000
- **Application Procedure:** File with Assessor's Office yearly in October.

\* Applicants are required to provide their Federal Tax Return (1040) so we can verify you adjusted gross income.

# Exemption Applications

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- [Click Here for Clause 41C Senior Exemption Application](#)
- [Click Here for Clause 17D Surviving Spouse / Minor Application](#)
- [Click Here for Clause 22 Veteran Exemption Application](#)
- [Click Here for Clause 37 Blind Exemption Application](#)
- [Click Here for Clause 41A Tax Deferral Exemption Application](#)
- [Click Here for CPA Exemption Application](#)

# Resources

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- [Click Here for Clause 41C Seniors Information](#)
- [Click Here For Clause 17D Surviving Spouse / Minor Exemption Information](#)
- [Click Here for Clause 22 Veteran Exemption Information](#)
- [Click Here for Clause 37 Exemption Information](#)
- [Click Here for Clause 41A Tax Deferral Exemption Information](#)
- [Click Here for CPA Exemption Information](#)
- [Click Here for Senior Work Credit Program Information](#)

Note: The Town of Groton votes to double the state requested exemption amount which is included in the exemption amounts shown in this informational packet.



# Contact Information

For additional information and further assistance please  
contact:

Board of Assessors  
Groton Town Hall  
173 Main Street  
Groton, MA 01450

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(978)448-1127

Monday: 8:00am to 7:00pm

Tuesday, Wednesday & Thursday: 8:00am to 4:00pm

Friday: 8:00am to 1:00pm