

Property Tax Relief Programs FY 2024

Town of Groton, Massachusetts



Assessing Department:

Megan Foster – Principal Assessor

Tammi Mickel – Assistant Assessor

October 13, 2022

Types of Property Tax Relief:

Statutory Exemptions:

- Clause 41C – Elderly Exemption
- Clause 17D – Senior over 70 or Surviving Spouse
- Clause 22 – Disabled 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: \$1,000
 - Application Procedure: File annually with the Board of Assessors November 1-April 1
 - Documents Needed: Verify Income & Assets (such as social security statement, pension, wages, stocks, bonds, IRA, bank statements, tax return)

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

- **Description:** Provides assistance to widow or widower or Seniors over 70
- **Eligible Age:** N/A for Surviving spouse / 70 for Seniors before July 1st, 2023
- **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
- **Documents Needed:** Verify Assets (such as bank statements, stocks,
bonds, etc.)

Clause 22 – Disabled 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
- **Documents Needed:** A copy of your DD214 and VA Disability rating letter

Clause 37 – Blind Exemption

- **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:** N/A
- **Application Procedure:** Documents Needed : File annually with the Board of Assessors November 1-April 1
- **Documents Needed:** Certificate of Blindness from the Commonwealth of Massachusetts Commission for the Blind

Clause 41A – Senior Deferral

- **Description:** Provides assistance to elderly taxpayers that meet the age, income, whole estate and residency requirements.
- **Eligible Age:** 65
- **Income Limit:** \$40,000
- **Asset Limit:** N/A
- **Assistance Amount:** Taxpayer decides amount to defer up to 100% of taxes at an interest rate of 8%
- **Application Procedure:** File annually with the Board of Assessors November 1-April 1
- **Documents Needed:** Verify income (such as social security statement, wages, pension, 1040 from tax return)

Community Preservation Act (CPA) Exemption

- **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
- **Documents Needed:** 1040 from tax return

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.
- Note: If the number of qualified applicants exceeds the number of slots available, preference will be given to those in greatest financial need.
- Documents Needed: 1040 from tax return

Exemption Applications

- [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

- [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

(978)448-1127

Monday: 8:00am to 7:00pm

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

Friday: 8:00am to 1:00pm