

TAX ASSISTANCE PROGRAMS [Fiscal Year 2023]:

Assessor’s Office – Town Hall Room 215

Phone: 617-730-2060

Email: assessors@brooklinema.gov

Tax Exemption for Older Citizens (Clause 41C):

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2022 **AND**
- Must have primary residence in Massachusetts for ten years and owned property in the state for five years and must have occupied the property as of July 1, 2022 **AND**
- Must have a **whole estate** (the value of personal property excluding domicile) of less than \$51,608 if single, \$70,962 if married **AND**
- Must have a **gross income** less than \$25,805 if single, \$38,706 if married, after subtracting an allowable exclusion (\$5,201 worker, \$2,601 spouse).

Approved exemption amount ranges from \$500 to \$1,000.

Tax Deferral for Older Citizens (Clause 41A):

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2022 **AND**
- Must have primary residence in Massachusetts for ten years and owned property in the state for five years **AND**
- Must have occupied the property as of July 1, 2022
- Must have a total gross income of less than \$93,000 per year
- Interest Rate 1.45%

Approved taxpayer is entitled to defer (delay) payment of any portion of the property tax bill. Annual application.

CPA SURCHARGE may not be deferred.

Community Preservation Act Exemption:

The local funding source for the Act in Brookline will be a surcharge of 1% on the annual property tax bill

To qualify, a taxpayer:

- Gross Household Income should not exceed limits listed below:

FY2023 Income Limits*

Median Family Income **\$140,200**

	1 Person	2 Person	3 Person	4 Person	5 Person	6 Person	7 Person	8 Person
30% AMI - Very Low Income	\$29,450	\$33,650	\$37,850	\$42,050	\$45,450	\$48,800	\$52,150	\$55,550
50% AMI - Low Income	\$49,100	\$56,100	\$63,100	\$70,100	\$75,750	\$81,350	\$86,950	\$92,550
80% AMI - Moderate Income	\$78,300	\$89,500	\$100,700	\$111,850	\$120,800	\$129,750	\$138,700	\$147,650
100% AMI	\$98,140	\$112,160	\$126,180	\$140,200	\$151,416	\$162,632	\$173,848	\$185,064
	70%	80%	90%	100%	108%	116%	124.00%	132%

*Released on 4/19/22 by the U.S. Department of Housing and Urban Development

Senior Property Tax Work-Off Program:

To qualify, a taxpayer:

- Must be sixty (60) years of age or older as of July 1, 2022 **AND**
- Must own and occupy, as principal place of residence to which the tax work-off credit will be applied as of July 1, 2022 **AND**
- Must have gross income less than \$78,300 **AND**
- Must work as a volunteer for a designated Town Department for 105 hours within the tax year.
- Receive up to \$1,500 property tax abatement.

For applications contact the REAP Coordinator at the Brookline Senior Center at 617-730-2767.

Elderly, Surviving Spouse, Minor Child (Clause 17D):

To qualify, a taxpayer:

- Must be a surviving spouse or surviving minor child or must be over 70 years of age as of July 1, 2022 **AND**
- Must have owned and occupied the property for five years **AND**
- Must have a **whole estate** (the value of personal property less domicile) of less than \$66,857

Approved exemption amount ranges from \$175 to \$350.

Disabled Veteran (Clause 22):

To qualify, a taxpayer:

- Must be a veteran or spouse of a veteran **AND**
- Must have a service-connected disability of 10% or more **OR**
- Have been awarded the Purple Heart **OR**
- Be a veteran of the Spanish, Philippine or Chinese Expedition **OR**
- Have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross or Navy Cross **OR**
- Surviving parents of military personnel who died in military service (Gold Star Parents)

Exemption is \$400 up to full tax bill amount.

Blind Person (Clause 37A):

To qualify, a taxpayer:

- Must be a legal resident of the Commonwealth of Massachusetts **AND**
- own and occupy the property as his/her domicile as of July 1 **AND**
- File current proof of blindness each year with the application.

Approved exemption amount ranges from \$500 to \$1,000.