



PLEASE NOTE THAT THE  
DEADLINE TO APPLY FOR THESE  
EXEMPTIONS IS APRIL 1, 2024,  
AT 430 PM.

## Exemption and other tax relief overview for FY 2024

CLAUSE NAME	#	Qualifications	other qualifications	Income Limits	Asset Limits	Exemption amount
Elderly	17D	Age 70 or older on 7/1/2023	Own & occupy property for 5 years	None	\$74,221	\$323 & 25% discount on water bills
Surviving spouse		Surviving spouse not remarried				
Surviving minor		minor				
Hardship	18	Extreme hardship Whether hardship is granted is at complete discretion of Board of Assessors.	Age, Income & Infirmary	Poverty	varies	Varies
Temporary Hardship	18A					Temporary deferral of RE taxes (3yrs)
Veterans	22 A-F	Over 10% service-connected disability VA cert more information on page 2	Mass resident 6 months prior to service or 5 years mass residency	None	None	\$400 up to 100% Amount depends on disability
Blind	37A	Legally Blind	Yearly blind certificate	None	None	\$500
Tax deferral	41A	Age 65 or older on 7/1/2023, agreement to lien on property	Consent other lien holders (mortgage) Own & occupy property for 5 years	\$86,000	None	Defers up to 100 % gaining 2.5% interest
Elderly	41C	Age 65 or older on 7/1/2023	Own & occupy property for 5 years	\$25,970 (S) \$38,953 (M)	\$51,938 (S) \$71,426 (M)	\$1,000 & 25% discount on water bills
Surviving Spouse of Police Officer or Firefighter	42	Death of Police officer or firefighter killed in line of duty	Surviving spouse not remarried	None	None	100%
CPA exemption	44B	Low income (under age 60) Senior age 60 or older	Own & occupy property as of 1/1/2023, more information on page 2	varies per # in household	varies per # in household	100% exemption of CPA surcharge
Senior Work-off program	5K	Age 60 or older – contact council on aging for more information	Own & occupy property	varies per # in household	N/A	\$1,500 granted by council on aging
Residential Exemption	5C	Own & occupy Somerville home as your principal domicile on 1/1/2023	Documentation of residency required.	None	None	\$ TBD in December 2023

CITY ALLOWS DOUBLE THE ALLOWED AMOUNT FOR EXEMPTIONS DEPENDING HOW MUCH THEIR TAX BILL INCREASED FROM PREVIOUS YEAR.  
FOR MORE INFORMATION: [ASSESSING@SOMERVILLEMA.GOV](mailto:ASSESSING@SOMERVILLEMA.GOV) 617-625-6600 EXT. 3100 [WWW.SOMERVILLEMA.GOV/ASSESSING](http://WWW.SOMERVILLEMA.GOV/ASSESSING)

## Exemption and other tax relief overview for FY 2024: additional information

### OVERVIEW RE TAX EXEMPTIONS FOR DISABLED VETERANS

CLAUSE NAME	#	Qualifications	Exemption amount	other qualifications
Veterans exemption	22	10% service disability or purple heart	\$400	Mass resident 6 months prior to service or 5 years mass residency VA disability certificate Surviving spouse can qualify as well, if not remarried.
	22A	Service-related loss of one limb or eye	\$750	
	22B	Service-related loss of 2 limbs	\$1,250	
	22C	Disability that requires adapted housing	\$1,500	
	22D	Death of Veteran due to combat/injury/disease	100%	
	22E	100% disability	\$1,000	
	22F	Paraplegic service-connected injury	100%	

### CPA SURCHARGE EXEMPTION FOR LOW INCOME

CLAUSE NAME	#	Qualifications	other qualifications	Household size	Income Limits	Exemption amount
CPA exemption	44B	Low income (under age 60)	Own & occupy property as of 1/1/2023	1	83,600	100% exemption of CPA surcharge
				2	95,550	
				3	107,500	
				4	119,450	

### CPA SURCHARGE EXEMPTION FOR SENIORS OVER 60 OR OLDER

CLAUSE NAME	#	Qualifications	other qualifications	Household size	Income Limits	Exemption amount
CPA exemption	44B	Senior age 60 or older	Own & occupy property as of 1/1/2023	1	104,500	100% exemption of CPA surcharge
				2	119,450	

### TAX DEFERRAL 41A PROGRAM

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Apply for tax deferral	Sign agreement for 1 <sup>st</sup> lien on property held by City. Approval needed by mortgage.	Board of Assessors will sign the deferral statement.	Statement recorded at registry of deeds.	RE taxes for current fiscal year will be deferred gaining 2.5 % fixed interest	Any paid RE taxes for current fiscal year will be refunded.	In the new fiscal year you submit new application. No new agreement needs to be made.
Note that only when you pass away, or the property transfers the deferred taxes become due and interest will go up to 16%.						

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