

TOWN OF HAMILTON - Assessor's Office

SUMMARY OF TAX EXEMPTION PROGRAMS - FY2025

A tax exemption is a release from the obligation to pay all or a portion of a tax. Applications should be filed with the Board of Assessors every fall. The deadline for filing an application is three months to the day after the third quarter actual bills are mailed. The deadline is usually April 1st. If you have any questions, please call the Assessor's Office at 978-468-5574. More detailed information can be found at <http://www.hamiltonma.gov>.

Ownership: Applicant must own and occupy the property as of July 1, 2024

Trustee with a Beneficial Interest **OR** Joint Owner **OR** Tenants in Common **OR** Life Estate

Program	Clause MGL Ch 59 S 5	Basic Assistance Type	Income Limit From all sources including 2023 Federal Taxes	Assets Limit Not Including Home	Assistance Amount
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Real Estate Tax Deferral Age: 65+	41A Age: 65+	<ul style="list-style-type: none"> Defers payment of local property tax owed by senior until house sold or senior dies Must own & occupy the property for at least 5 years Must be a MA resident for the preceding 10 years 	\$103,000 Max (2023 Federal Tax)	None	-Can defer part or all of taxes annually up to 50% of assessed value -Current interest rate is 5%
Elderly, Surviving Spouse	17E	<ul style="list-style-type: none"> Reduces local property tax liability Senior over 70 as of 7-1-2024, widow any age Must own & occupy the property for at least 5 years 	None	\$73,575 Max (as of 7-1-2024)	\$320.00 Elderly Exemption or Surviving Spouse Exemption
Elderly Age: 65+	41D Elderly	<ul style="list-style-type: none"> Reduces local property tax liability of senior Eligible age is 65 as of 7-1-2024 Must own & occupy the property for at least 5 years Must be a MA resident for the preceding 10 years 	Single - \$36785* Married - \$55179* (2023 Federal Tax)	Single - \$73575 Married - \$100892 (as of 7-1-2024)	\$1,000 Elderly Exemption

*Can be increased by allowable Soc. Sec. Deduction of \$5834 for worker, \$2917 spouse/ \$8751 for a couple

Service Connected Disabled Veterans (or Surviving Spouse)					
	22	<ul style="list-style-type: none"> 10% or more service connected disability - Purple Heart 	None	None	\$400 Veterans Exemption
	22A	<ul style="list-style-type: none"> Permanent loss of 1 foot or hand or eye OR received Congressional Medal of Honor, Navy or Air Force Cross 	None	None	\$750 Veterans Exemption
	22B	<ul style="list-style-type: none"> Permanent loss of both feet, hands, OR 1 foot and 1 hand OR loss of both eyes 	None	None	\$1,250 Veterans Exemption
	22C	<ul style="list-style-type: none"> Permanent & total disability - "special adapted housing" 	None	None	\$1,500 Veterans Exemption
	22D	<ul style="list-style-type: none"> Surviving Spouse of soldier or sailor killed in combat 	None	None	Full
	22E	<ul style="list-style-type: none"> Veterans with 100% service connected disability 	None	None	\$1,000 Veterans Exemption
	22F	<ul style="list-style-type: none"> Paraplegic 	None	None	100% Veterans Exemption

Blind	37A	Legally Blind	None	None	\$500 Blind Exemption
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Senior Work Program					
Senior Work-Off	Age 60+	<ul style="list-style-type: none"> Reduces local property taxes in exchange for volunteer service to Town 			\$1,500 Max Senior work-off program

CPA (Community Preservation Act Surcharge)					
	CPA	<ul style="list-style-type: none"> Exempts 2% surcharge on real estate taxes 	Depends on Age and Size of Family	None	-Full CPA surcharge -Contact Assessors for income limits

Applicants can only qualify for one exemption per fiscal year with the exception of 41A and CPA