

The City would like to make all homeowners aware of the various statutory property tax exemptions that are offered to qualifying residents. The exemption categories are: Blind, Senior, Widow/Widower, Surviving Minor Child and Disabled Veteran. Primarily in order to qualify for any one of these exemptions the applicant must have owned and occupied the residence as of the first day of the fiscal year to which the tax bill applies, July 1st. Asset limits do not include the domicile.

The basic qualifications for each exemption are as follows:

Blind, Cl. 37A: The homeowner must provide a certificate issued by the Massachusetts Commission for the Blind, stating that they were Legally Blind as of July 1st. No income or asset limits apply.

Senior, Cl. 41C: The homeowner must have reached their 65th birthday by July 1st. Asset limits are \$46,883 for a single person and \$64,464 for a married couple. The income limits are \$27,600 for a single person and \$41,400 for a married couple.

Senior, Cl. 17D: The home owner must have reached their 70th birthday by July 1st. Asset limit is \$49,180.

Widow/Widower, Cl. 17D: The spouse must have passed away prior to July 1st. Asset limits do apply.

Surviving Minor Child, Cl. 17D: One parent must have passed away prior to July 1st and the Minor Child must be under the age of 18 as of July 1st. No income or asset limits apply.

Disabled Veteran, Cl. 22, Cl. 22A and Cl. 22E: The Veteran must provide a “Certificate of Service Connected Disability” issued by the Veterans Administration indicating their disability percentage. No income or asset limits apply.

Surviving Spouse of Deceased Veteran, Cl. 22D: Veteran must have died from injury or disease sustained in combat or is presumed dead due to combat. The spouse must provide “Letter of Service Connected Death” issued by the Veterans Administration.

Along with these basic qualifications for exemptions there may be additional qualifications that must be met annually with respect to co-ownership, domicile and ownership time limits, etc. Please contact the Office of the Assessor at 978-465-4403 for specific details.

CPA Surcharge Exemption: Several years ago the City of Newburyport enacted the Community Preservation Act (CPA) which places a small surcharge on all real estate property tax bills. By meeting specific income limits, low and moderate income taxpayers may qualify for exemption from the CPA surcharge. Contact the Office of the Assessor at 978-465-4403 for details.

Senior Property Tax Work Program: This program was designed with the intention of helping our senior citizens meet their property tax liability by performing temporary volunteer work for the City. For information please contact the Council on Aging at 978-462-8650.

Senior Circuit Breaker Tax Credit: This State program was established to help senior citizens meet their property tax liability by offering a state income tax credit. Seniors are encouraged to contact an income tax preparer for information.