

## Fiscal Year 2023 Senior Tax Exemption - Clause 41C ½

Senior Tax Exemption Clause 41C ½ is purely 'income-based' and does not consider personal assets. In order to qualify, the applicant will need to prove:

Age – He or she was at least 65 years of age as of July 1, 2022;

Ownership – He or she has owned that property or another property in Massachusetts as a domicile for 5 years;

Domicile – He or she occupied the property on July 1, 2022 and has been domiciled in Massachusetts for the preceding 10 years;

Income – Combined income of both applicant and spouse was less than **\$62,000** in calendar year 2021;

### ➤ How to Complete the Application:

- 1) Fill out Sections A, B, C and D
- 2) Provide **all** sources of income attributable to the applicant
- 3) Attach Federal or State Income Tax Return (2021) (if applicable)
- 4) Sign application (Section D)

### CHECK LIST

- ✓ Birth Certificate or License to show proof of age – 65 as of July 1<sup>st</sup> ( 1<sup>st</sup> time filers );
- ✓ Proof of ownership and occupancy of home in Ashland as of July 1<sup>st</sup> ( 1<sup>st</sup> time filers );
- ✓ Proof of ownership and domicile of a property in Mass. the preceding 5 years ( 1<sup>st</sup> time filers );
- ✓ Statement of all income sources: IRA accounts, pensions, etc. – must be less than \$62,000;
- ✓ A copy of State or Federal Income Tax Return (**preferably Federal**) from calendar year 2021 ( if filed );
- ✓ Affidavit of not filing taxes (included with the application);

Income information for filing for Fiscal Year 2023 is calendar year 2021.

**Filing deadline for Fiscal Year 2023 is April 1, 2023.**

Submit completed application to:

Assessors Office  
101 Main Street  
Ashland, MA 01721