



TOWN OF UPTON, MASSACHUSETTS

BOARD OF ASSESSORS

FISCAL YEAR 2024 ELIGIBILITY REQUIREMENTS FOR SENIORS TO QUALIFY FOR PROPERTY TAX EXEMPTIONS

This document shows the increases for Fiscal Year 2024 to the Whole Estate and Gross Receipts limits for the Clause 17 and 41C senior exemptions (M.G.L. Chapter 59, Section 5) and the increase in the amount of social security income that can be deducted from Gross Receipts. These amounts are adjusted annually. The age and residency requirements and the amount of the exemptions have not changed. Those are described in the attached "Taxpayers Guide to Local Property Tax Exemptions."

At the May 2019 Annual Town Meeting the town voted to accept Clauses 17E and 41D that provide for annual increases to applicable Whole Estate and Gross Receipts limits equal to increases in the Consumer Price Index. The Department of Revenue determines the amount of the annual increase and set it at 8.7% (COLA increase) for Fiscal Year 2024.

The Whole Estate and Gross Receipts limits are:

Clause 41C Limits		Fiscal Year 2023	Fiscal Year 2024
Single	Gross receipts limit	\$23,390	\$24,910
	Whole estate limit	\$46,779	\$49,820
Married	Gross receipts limit	\$35,085	\$37,366
	Whole estate limit	\$64,322	\$68,503

Clause 17 Limit		Fiscal Year 2023	Fiscal Year 2024
Single	Whole estate limit	\$46,779	\$49,820
Married	Whole estate limit	\$64,322	\$68,503

The amount of Social Security income that can be deducted from Gross Receipts is:

	Fiscal Year 2023	Fiscal Year 2024
Worker	\$5,201	\$5,653
Spouse	\$2,601	\$2,827
Total	\$7,802	\$8,480

If you need a copy of this form, the brochure or an application please request one from the Board of Assessor's office or you may obtain it online.

BOARD OF ASSESSORS
William Taylor, Chairman

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