



TOWN OF UPTON, MASSACHUSETTS

BOARD OF ASSESSORS

FISCAL YEAR 2020 ELIGIBILITY REQUIREMENTS FOR SENIORS TO QUALIFY FOR PROPERTY TAX EXEMPTIONS

This document shows the increases for Fiscal Year 2020 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 2.8% for Fiscal Year 2020.

The Whole Estate and Gross Receipts limits are:

Clause 41C Limits		Fiscal Year 2019	Fiscal Year 2020
Single	Gross receipts limit	\$20,400	\$20,971
	Whole estate limit	\$40,800	\$41,942
Married	Gross receipts limit	\$30,600	\$31,457
	Whole estate limit	\$56,100	\$57,671

Clause 17 Limit		Fiscal Year 2019	Fiscal Year 2020
Single	Whole estate limit	\$40,800	\$41,942
Married	Whole estate limit	\$56,100	\$57,671

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

	Fiscal Year 2019	Fiscal Year 2020
Worker	\$4,628	\$4,758
Spouse	\$2,314	\$2,379
Total	\$6,942	\$7,137

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

Thank-you.

BOARD OF ASSESSORS

William Taylor, Chairman
Kelly McElreath
James Earl

DEPARTMENT COORDINATOR

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