

Town of Littleton

FY2026 REAL ESTATE

TAX EXEMPTION INFORMATION

The **qualifying date for exemptions** is **July 1, 2025**. Applications received and approved prior to 3rd quarter billing will see the exemption split and credited to 3rd and 4th quarter bills. The actual **DEADLINE** to file is **April 1, 2026**. Applications **MUST** be filed **ANNUALLY**, per the Dept. of Revenue.

CLAUSE 17D - Elderly (OVER 70), Surviving Spouse or Minor Child

1st Year = \$175.00 2nd Year = Up to \$350 thereafter

To qualify, a taxpayer must:

- Be over 70 years of age as of July 1, 2025 **OR** be a surviving spouse **OR** be a minor child
- Have owned and occupied the property for five years **AND**
- Have a whole estate (the value of personal property less domicile) of \$40,000 or less

Required documentation: Copy of birth certificate and all asset statements (bank accounts, 401k, CD's, etc.). Asset statements must be submitted with application annually.

CLAUSE 41 D - Senior Exemption (65+) with yearly Cost of Living Adjustment

(The Commissioner of Revenue has determined that the COLA to be used for FY26 is 2.9%)

1st Year = \$500.00 2nd Year = Up to \$1,000 thereafter

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2025 **AND**
- Must have primary residence in Massachusetts for 10 years **AND** owned property in the state for five years **AND** must have occupied the property as of July 1, 2025
- All owners must have a whole estate (value of personal property excluding domicile) of less than \$48,498.83 if single and \$60,623.54 if married **AND**
- All owners must have an income (after allowable Social Security deduction of **\$6,014.51** for the worker and **\$3,001.59** for the spouse) of less than **\$24,590.01** if single and **\$36,883.48** if married

Required documentation: Copy of birth certificate, most recent tax returns for income verification (or "Verification of Non-Filing" from IRS) and copies of all asset statements (bank accounts, 401K, CD's, etc.) Income and asset information must be submitted with the application annually.

CLAUSE 37A - Blind Persons Exemption

1st Year = \$500.00 2nd Year = Up to \$1,000 thereafter

To qualify, a taxpayer must:

- Be a legal resident of Massachusetts
- Own and occupy the property as his/her domicile
- File proof of Blindness each year with application

CLAUSE 22 - Disabled Veteran (10% or greater, but less than 100%)

1st Year = \$400.00 2nd Year = Up to \$800 thereafter

To qualify, the taxpayer must be:

- Veteran with a service connected disability of 10% or more **OR**
- Veteran who has been awarded a Purple Heart **OR**
- Parent of a veteran who lost their life during wartime service **OR**
- Spouse who owns the domicile of the qualified veteran **OR**
- Surviving Spouse (who did not remarry) of deceased veteran entitled to an exemption under Clause 22 **OR**
- Surviving spouse of a WWI veteran **AND**
- Domiciled in Massachusetts for at least 5 consecutive years **or** 6 months prior to entering service

The Veteran must provide a copy of the VA disability letter with the initial application only.

CLAUSE 22E - Disabled Veteran (100%)

1st Year = \$1,000 2nd Year = Up to \$2,000 thereafter

To qualify, the taxpayer must be:

- Veteran, spouse (where the domicile is owned by the veteran's spouse) or the surviving spouse of a veteran who has been certified by the Veteran's Administration to have a **100%** disability and is incapable of working.

The **Veteran** must provide a copy of the **VA disability letter annually**. The **Surviving Spouse** must provide a copy of the **VA disability letter with the initial application only**.

CPA TAX EXEMPTION (60 or older)

To qualify, a taxpayer must:

- Be 60 or older as of January 1, 2025 **AND**
- Have owned property as of January 1, 2025 **AND** property must be their legal residence as of January 1, 2025 **AND**
- Meet qualifying income based on # of persons in household

CLAUSE 41A - Tax Deferral (65 or older)

To qualify, a taxpayer must:

- Be 65 years or older by July 1, 2025
- Own and occupy the property on July 1, 2025
- Be domiciled in MA for the preceding ten (10) years **AND**
- Own and occupy real estate in MA as your domicile for at least five (5) years
- Gross receipts from all sources in preceding year cannot exceed \$75,000 for a single individual, \$95,000 for an individual whose tax filing status is head of household, or \$112,000 for married couples filing a joint return.

Applicant must provide a copy of their birth certificate, proof of home ownership and copies of most recent tax returns with the application.

Note: Taxes deferred cannot exceed 50% of full value of property. A lien is placed on the property to ensure payment of deferred amount of taxes plus 1% interest when the sale of the property or the death of the applicant occurs.

For questions, please call the Assessor's Office at 978-540-2410 or send email to assessor@littletonma.org