

EXEMPTION CLAUSES & ALLOWANCES FY 2026

- CLAUSE 17D** - WIDOWS OR WIDOWERS or
- MINOR CHILDREN ONE PARENT DECEASED or
 - ELDERLY OVER 70 YEARS AS OF JULY 1, 2025
 - ESTATE CANNOT EXCEED **\$82,839**
 - EXEMPTION IS **\$377.00**
- CLAUSE 22** - VETERAN WITH SERVICE CONNECTED DISABILITY OF 10% OR GREATER
- PURPLE HEART RECIPIENT
 - GOLD STAR MOTHERS OR FATHERS
 - SURVIVING SPOUSES
 - EXEMPTION IS **\$400.00** PLUS, DEPENDING ON DISABILITY
- CLAUSE 37A** - BLIND PERSONS
- PROOF OF **2025** BLINDNESS CERTIFICATE FROM COMMISSION FOR THE BLIND IS REQUIRED
 - EXEMPTION IS **\$500.00**
- CLAUSE 41C** - ELDERLY
- AGE 70 OR OLDER BY JULY 1, 2024
 - GROSS RECEIPTS OF **\$26,920.00** SINGLE
 - GROSS RECEIPTS OF **\$31,069.00** MARRIED
 - WHOLE ESTATE OF **\$57,986.00** SINGLE
 - WHOLE ESTATE OF **\$62,128.00** MARRIED
 - EXEMPTION IS **\$600.00**
- | | | | | |
|---|---|-------------------|---------|-----------------|
| - | SOCIAL SECURITY DEDUCTION FOR FISCAL 2025 | | | |
| - | WORKER | \$5,980.00 | MONTHLY | \$503.00 |
| - | SPOUSE | <u>\$2,990.00</u> | | <u>\$255.00</u> |
| - | TOTAL | \$8,970.00 | | \$758.00 |
- CPA**
- LOW/MODERATE INCOME EXEMPTION
 - MUST OWN PROPERTY AS OF JANUARY 1, 2025
 - MUST OCCUPY PROPERTY AS DOMICILE JANUARY 1, 2025
 - APPLICANT & EACH CO-OWNER MUST HAVE HOUSEHOLD INCOME FOR THE CALENDAR YEAR BEFORE JANUARY 1ST AT OR BELOW THE LIMIT FOR THE OWNER'S HOUSEHOLD TYPE AND NUMBER.
 - PROOF OF INCOME REQUIRED FOR ALL OWNERS & OCCUPANTS.

SENIOR TAX REBATE PROGRAM

- MUST BE 60 YEARS OF AGE OR OLDER
- OWN AND OCCUPY PROPERTY IN DRACUT
- BE RETIRED AND NOT WORKING AS OF JANUARY 1ST OF THE PROGRAM YEAR
- WORK 60 HOURS IN THE PROGRAM YEAR IN ORDER TO RECEIVE A **\$600.00** CREDIT ON FY26 ACTUAL TAX BILLS
- TAXPAYER MAY NOT BE RECEIVING ANY OTHER REAL ESTATE EXEMPTION FROM THE TOWN
- INCOME ELIGIBILITY BASED ON THE MA STATE CIRCUIT BREAKER CREDIT.
- APPLICATION PERIOD IS THE MONTH OF DECEMBER
- APPLICATIONS AVAILABLE AT THE COUNCIL ON AGING
- THIS PROGRAM IS LIMITED TO 50 PARTICIPANTS PER YEAR. IF THERE ARE MORE THAN 50 ELIGIBLE APPLICANTS A LOTTERY WILL BE HELD AT THE COUNCIL ON AGING.

**APRIL 1, 2026. ANY*ALL EXEMPTIONS MUST BE RETURNED TO
THE ASSESSORS OFFICE BY APPLICATIONS SUBMITTED
AFTER APRIL 1, 2026,
WILL BE DENIED***

ANY QUESTIONS REGARDING ELIGIBILITY, PLEASE CONTACT THE
ASSESSOR'S OFFICE (978) 453-2451