

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	<u>\$8,970.00</u>		<u>\$758.00</u>

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