

Clause 41C½ Exemption Options
G.L. Ch. 59 §5 (41C½)

The Commissioner of Revenue is hereby notified that the City/Town of _____, voted on _____, to adjust Clause 41C½ eligibility requirements beginning in Fiscal Year _____. Please provide us with the allowable adjustments that you have accepted by filling in the following table:

Allowable Adjustments	Change Adopted	
Reduce Age to a minimum of 65	Yes	No
Reduce Residency (not below 5 years)	Yes	No
Base Income Limit on Household Income	Yes	No

Percent of Assessed Value Adopted (Between 5% - 20%)	
Total Residential Assessed Values	
Total Residential Parcels	
Average Assessed Value (Values/Parcels)	
Valuation Exemption (Average Value * Percentage Adopted)	
Exemption Amount (Valuation Exemption * Residential Tax Rate / 1,000)	

For further details, please review [Informational Guideline Release \(IGR\) No. 17-12, Clause 41C½ Property Tax Exemption for Seniors](#) (April 2017).

(City/Town Clerk)

(Date)

PLEASE ATTACH A CERTIFIED COPY OF EACH VOTE AND SUBMIT TO:

databank@dor.state.ma.us