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:

E-mail databank@dor.state.ma.us