Clause 41C Exemption Options
Chapter 184 §51 of the Acts of 2002
(Amending G.L. Ch. 59 §5 (41C))

The Commissioner of Revenue is hereby notified that the City/Town of _____, voted on _____, to adjust Clause 41C eligibility requirements amended by Chapter 184 §51 of the Acts of 2002. Please provide us with the allowable adjustments that you have accepted by filling in the following table:

Allowable Adjustments	Change Adopted
Minimum Age (may be reduced from 70 to 65)	
Exemption Amount (may be increased by any percentage up to 100%)	
Gross Receipts Limit (may be increased to any amount up to $20,000 if single and $30,000 if married)	
Whole Estate Limit (may be increased to any amount up to $40,000 if single and $55,000 if married)	
Whole Estate Exclusion (may be increased no more than 2 units in addition to the unit occupied by the applicant)	

This legislation creates an option for communities that grant property tax exemptions under Clause 41C. Communities still operating under Clause 41 or 41B cannot use this option. For further details, please review Informational Guideline Release (IGR) No. 02-209, September 2002.

_____
(City/Town Clerk)

_____
(Date)

Please submit this form to:

databank@dor.state.ma.us