**Additional City Exemptions**

For details on the following exemptions call the Assessor’s Office, 781-393-2435

**Clause 17D - $175.00**
Surviving spouses; minors of deceased parents; and persons who were 70 years of age by July 1st of current fiscal year

**Clauses 22 through 22e**
Veterans exemption based on circumstances.

**Clause 37 - $437.50**
Blind person’s exemption

**Clause 41A – Tax Deferral**
Defer up to 100% of property taxes until the property is sold at which time the deferment must be repaid

**Clause 41C - $500.00**
Persons 65 years or older by July 1st of current fiscal year, living in Massachusetts for at least 10 years

**Clause 42 or 43**
Surviving spouses or minor children of police or firefighters “killed in the line of duty”. This is total exemption of taxes.

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**Circuit Breaker Tax Credit**

This is a state tax credit. Taxpayers age 60 or older who own or rent residential property located in Massachusetts are allowed a credit equal to the amount by which their real estate tax payments, or 25% of the rent constituting a real estate tax payment, exceeds 10% of the taxpayer’s total income, not to exceed $1,070. The amount of the credit is subject to limitations based on the taxpayer’s total income and the assessed value of the real estate, which for tax year 2017 must not exceed $720,000.

For the purpose of calculating the credit, total income and maximum credit thresholds are adjusted annually.

For tax year 2019, an eligible taxpayer’s total income cannot exceed:

- $57,000 in the case of a single filer who is not a head of household.
- $71,000 for a head of household.
- $86,000 for joint filers.

In order to qualify for the credit, a taxpayer must be age 60 or older and must occupy the property as his or her principal residence.

For full details, exclusions, and forms for this credit on MA State Income Tax, call 1-800-392-6089 or visit www.mass.gov/dor.

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**Senior Work-Off Abatement Program**

July 1, 2019 to June 30, 2020
Goals

- Provide property tax credit for eligible seniors in exchange for their service hours for the City of Medford
- Enhance municipal services by utilizing the skills and abilities of seniors
- Increase senior involvement in local government

Details of Tax Abatement and Reimbursement

From July 1, 2019 to February 28, 2020 the maximum tax credit is $1,500. This will appear as a credit in two quarters on the property tax bill after the required 125 hours are completed. The credit will be prorated if fewer hours are worked.

For the Recreation Department and City Hall front desk the program will begin on July 1, 2019 and will end on June 30, 2020. Work-off credits will post on 3rd quarter tax bill (January bill) for work completed between July - November or 4th quarter tax bill (April bill) for December - March.

Eligibility

- Minimum 60 years of age
- Medford homeowner

Application Process

Please contact the Mayor’s Office to receive an application for the Senior Work-Off Abatement program. Work-off hours must be completed before March 1, 2020.

Office of Mayor Stephanie M. Burke
Rooms 202-204, City Hall
Medford, MA 02155
Telephone (781) 393-2408

The credit received through the Senior Work-Off Abatement Program may affect your eligibility for the Senior Circuit Breaker Tax Credit. See reverse side of this brochure for details on that credit.

Priority will be given to seniors who have not participated in the program. A lottery will be held for seniors who wish to return to the program if positions remain available.

*Please note: details regarding amount of credit, eligibility, number of hours required and number of positions available may change annually. You will be advised of any changes before being assigned to a position.

Positions

The potential number of participants will be determined by the level of city appropriation each year. Positions will be made available only in those departments that have clearly expressed a need.

Applicants will be selected to participate in this program on the basis of skills and availability. All participants will be required to abide by all City of Medford policies during their placement.

Volunteers should expect to work no less than 8 hours each week and no more than 16 hours each week for the duration of the cycle.

Acceptance

Selection of applicants will be a mutual agreement between the requesting department head and the applicant, based on their qualifications and suitability for the position. If an applicant is not qualified or unable to meet expectations, we reserve the option to withdraw the person from the program.