

## Town of Dover Senior Tax Relief Programs

### Property Tax Exemption for Person Over 65 (Clause 41C) – Administered by Assessor's Office

Seniors may qualify for an exemption which discharges a taxpayer from the legal obligation to pay a part of the tax assessed for the fiscal year. You must satisfy tests relating to criteria below as of July 1<sup>st</sup> of the tax year.

Clause	Age	Domicile	Ownership/Occupancy	Max. Income (Single/Married)	Max. Assets (Single/Married)	Exempt Amount
41C	65 or older	in Mass. 10 consecutive years	in Mass 5+ years	\$37,880/\$56,819	\$75,759/\$104,169	up to \$2,000.00

### Property Tax Exemption for Person over 70 (Clause 17D) - Administered by Assessor's Office

Seniors may qualify for exemption which provides a reduced benefit, but have less strict eligibility requirements. You must satisfy tests relating to age, domicile, ownership and assets as of July 1st of the tax year.

Clause	Age	Domicile	Ownership/Occupancy	Max. Assets	Exempt Amount
17D	70 or older	in Mass. 10 consecutive years	in Mass 5+ years	\$78,972	up to \$838.00

### Property Tax Deferral for Seniors (Clause 41A) – Administered by Assessor's Office

Seniors may be able to delay payment of all or a portion of property taxes. You must satisfy tests relating to criteria below as of July 1<sup>st</sup> of the tax year.

Clause	Age	Domicile	Ownership/Occupancy	Max. Income	Exempt Amount
41A	65 or older	in Mass. 10 consecutive years	in Mass 5+ years	\$72,000	all or part of taxes owed

### Other Property Tax Relief Exemption Programs– Administered by Assessor's Office

Disabled Veterans (Clauses 22 and 22A-F)

Blind/Disabled (Clause 37A)

**Applications due April 1, 2026 for fiscal year 2026**

**Contact the Assessor's office at 508-785-0032 ext. 241 for an application or additional information.**

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### Senior Property Tax Work Off Program – Administered by Council on Aging

Senior citizens may provide services to the Town in exchange for reduction to their property tax.

**Seniors must be age 60 or older, owner of record occupying property, and skills/ability must match department needs. Maximum credit is \$2,000 per household.**

**Applications due October 20, 2025 for fiscal year 2027**

**Contact Council on Aging office at 508-315-5734 for an application or additional information.**

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### Senior Circuit Breaker Tax Credit – Administered by Commonwealth of Massachusetts

Seniors aged 65 years or older, who own or rent property, occupy as primary residence, and meet income criteria are eligible for a refundable credit based on actual real estate taxes paid.

Contact [www.mass.gov/service-details/senior-circuit-breaker-tax-credit](http://www.mass.gov/service-details/senior-circuit-breaker-tax-credit) or

Department of Revenue at 617-887-6367 for more information.

<b>Age</b>	As of July 1, 2025
<b>Domicile</b>	Where your principal and legal home is located, your family, social, civic and economic life is centered and you plan to return whenever you are away. You may have more than one residence, but only one domicile.
<b>Ownership</b>	You may own this interest solely, as a joint owner or as a tenant in common.
<b>Occupancy</b>	You must own and occupy the property as your domicile.
<b>Annual Income</b>	Your income (gross receipts) for the previous calendar year (2024) cannot exceed a specified limit. Each clause has a different limit.
<b>Gross Receipts</b>	Income from <u>all</u> sources and is broader than taxable income for federal or state income tax purposes.
<b>Assets</b>	Your assets (whole estate) on July 1 cannot exceed a specified limit. Each clause has a different limit. (EXCLUDES PRIMARY RESIDENCE).
<b>Whole Estate</b>	<u>All</u> assets to which you have the legal title and access as sole, joint owner or trustee that contributes to your total worth.