



Office of the
Board of Assessors
210 College Highway, Suite 6
(413) 527-4741

Fiscal Year 2027

PROPERTY TAX EXEMPTIONS AVAILABLE TO ELIGIBLE SENIORS

(Please read carefully – Documentation will be required to verify your income and assets)

Clause 17D: provides partial exemptions to (1) seniors, (2) surviving spouses, and (3) minor children with a deceased parent, who meet specific ownership, occupancy and asset requirements.

Exemption amount: \$185.84 (real estate) + \$5.58 (CPA) = \$191.42*.

General requirements: Elderly residents must be 70 or older, and have owned and occupied their domicile for 5 years; and

Asset limits: Assets must not exceed \$42,477.00*. Your combined assets (excluding the home) in banks/stocks/CDs/IRAs/motor vehicles, and other property such as a vacation home, vacant land, etc. cannot exceed \$42,477.00*.

Income requirements: Income is not a factor in considering eligibility for Clause 17D.

Clause 41C: provides partial exemptions for elderly residents 65 or older who meet certain requirements.

Exemption amount: \$1,000

General requirements: Must be 65 or older, have owned and occupied property in Massachusetts for 5 years, and been a resident of Massachusetts for the preceding 10 consecutive years. You must own and occupy the specific property as your principal domicile on July 1 of the tax year you are applying for.

Asset limits: Assets must not exceed \$30,000 for a married couple/\$28,000 for a single person (excluding the home). This includes checking accounts, savings accounts, CDs, IRAs, stocks and bonds, and other property such as a vacation home, vacant land, etc.

Income requirements: Income cannot exceed \$25,000 for a married couple/\$20,000 for a single person (excluding the home). This includes wages, Social Security, pensions/retirement income, income from rent, etc.

****Please note:** Social Security allows an amount excludable that changes each year.**

How to apply for either Clause 17D or 41C: Fill out the applicable form (available in the Assessors Office or on our website at <https://www.townofsouthampton.org/government/administration/assessors>). Submit the completed application and supporting documents to the Assessors Office by April 1, or 3 months after the actual tax bills have been mailed, whichever is later. Submitting an application is not cause for nonpayment of owed taxes.

Please note well: Under Massachusetts General Law, local assessors do not have the legal authority to extend the deadline or waive a late filing for any reason. If your application arrives late, it is automatically deemed a late submission, and the town is legally barred from acting on it or granting you the exemption for that fiscal cycle.