



City of Marlborough
Office of the Assessors
140 Main Street
Marlborough, Massachusetts 01752
TDD (508) 460-3610
Phone: (508) 460-3779

FY 2026 Statutory Clause Exemption Information

Application: You must reapply each year for a statutory exemption. It is advised that you submit your application prior to November in order for the exemption to appear on the 3rd and 4th quarter bills; however, the deadline is April 1, 2026. A copy of your **2024 Income Tax Return (if you file) must be submitted with your application.**

General Qualifications for Exemptions: Applicants must meet age, residency and occupancy requirements as of **July 1, 2025**. In most cases, the applicant must have had a domicile in Massachusetts for ten consecutive years before the beginning of the tax year and must have owned and occupied the property, or any other property in Massachusetts, for any five years. In some circumstances, if two or more persons jointly own a property, and each qualifies for a different exemption, more than one exemption may be applied to a single property tax bill.

For Owners of Property in Trust: Trust ownership arrangements may affect qualification for a statutory exemption. As a general rule, an applicant must be a trustee and a beneficiary of the trust. Required documents include:

- a copy of the recorded trust, including amendments
- a copy of the schedule of beneficiaries

Definition of Income and Assets:

Income: gross receipts from social security, pensions, wages, rental income, net profits from business, interest, dividends, IRA distributions

Assets: savings and checking accounts, IRAs, CDs, stocks, bonds, real estate holdings other than primary residence

Documentation: An applicant must provide documentation to establish eligibility. This documentation may include, but is not limited to: birth certificate, proof of domicile, income tax return, Social Security statement, pension statement, annuity statement, bank statement, other income statements

FY 2026

Exemption amounts are calculated after taxes are determined. The Marlborough City Council has adopted the local option to double exemption amounts; however, the increase in the exemption amount cannot result in a lower tax bill than the prior year's tax bill.

Clause 41C: Elderly age 70 and older

Exemption Amount: minimum of **\$500** up to **\$1,000**

Income Limits: married **\$29,715**
single **\$25,752**

Deduction: for Social Security, railroad retirement or government employee pensions, annuities or retirement plans for all of **2024**
worker **\$5,980**
worker & spouse **\$8,970**

Asset Limits: married **\$59,437**
single **\$55,472**

If you own the property with someone who is not your spouse, each of the other owners must also satisfy the annual income and asset tests.

Clause 17D: Elderly age 70 and older or Widowed

Exemption Amount: minimum of **\$351** up to **\$703**

Income Limit: none

Asset Limit: **\$79,248**

Clause 18: Financial Hardship due to Age or Infirmary

Exemption Amount: at the discretion of the Board of Assessors

Qualifications: established locally by the Board of Assessors and decided on a case-by-case basis.

Clause 41A: Tax Deferral – Age 65 and older

Deferral Amount: up to 100 percent of the taxes each year; total tax deferred can accumulate up to 50 percent of the applicant's share of the value of the property.

Income Limit: **\$40,000**

Asset Limit: none

Repayment Requirements: Deferred taxes accumulate with simple interest at **4 percent** as a lien on the property until it is sold, or the owner is deceased.

VETERANS:

- 22 (10% to 99%) \$400 - \$800
- 22D (Full Exemption)
- 22E (100%) \$1,000 - \$2,000

BLIND: 37A (\$500 - \$1,000)

More information regarding statutory clause exemptions is available under Forms and Guides on the Assessor's Department page at www.marlborough-ma.gov.