

**TOWN OF CHESHIRE
BOARD OF ASSESSORS**

**191 CHURCH STREET
CHESHIRE, MA 01225
413-743-3929**

E-mail: assessors@cheshire-ma.gov

Office Hours: Mondays 9 am to 1 pm & Tuesdays and Thursdays 9 am to 5 pm

Board meets on Tuesday evening 6 pm to 7 pm ONLY AS POSTED

**SUMMARY
ELDERLY & SURVIVING SPOUSE EXEMPTION CLAUSES IN EFFECT FOR
FY 2025 TAX BILL
(as adopted by the Town of Cheshire)**

CLAUSE 41C = \$500.00 deduction on tax bill (ELDERLY)

- Must be age **65** or older as of **July 1, 2024**
- Must own & occupy property as domicile for past 5 years or have been domiciled in Mass. preceding 10 years
- Gross Receipts cannot exceed **\$24,004** for Single Resident or **\$33,528** for Married Couple
- Whole Estate cannot exceed **\$30,834** for Single Resident or **\$33,036** for Married Couple – domicile is exempt

DOCUMENTATION NEEDED: Clause 41C

Copy of Birth Certificate or Massachusetts Drivers License (first time applicants only)

Copy of **2023** Federal Income Tax Return

Copy of Bank, Stock, IRA and CD Statements showing **December 31, 2023** balances only

Copy of all Income Statements (Social Security, Pension, Interest and Dividends) for **2023** calendar year

Income for apartment units (if applicable) for **2023** calendar year

Authorization form (enclosed) signed and dated

CLAUSE 17D = \$175.00 deduction on tax bill (ELDERLY OR SURVIVING SPOUSE)

Elderly

- Must be age 70 or older as of **July 1, 2023**
- Must own & occupy property as domicile for not less than 5 years
- Whole Estate cannot exceed **\$44,048** (excluding value of subject property, not to exceed 3 dwelling units, and any unpaid mortgage)

Surviving Spouse

- Must be present owner and occupant (no age requirement)

DOCUMENTATION NEEDED: Clause 17D

For Surviving Spouse: copy of Spouse's Death Certificate (first time applicants only)

For Elderly: Copy of Birth Certificate or Massachusetts Drivers License
(first-time applicants only)

Copy of all bank statements as of **December 31, 2023**