

Sudbury Means-Tested Senior Tax Exemption Applications are Available

The FY 2024 Sudbury Means Tested Senior Exemption Application filing season is currently underway. As this exemption is means based, it is not universally available to all seniors. The Sudbury Means Tested Senior Exemption Program reduces real property taxes for some low to moderate-income senior citizens through a redistribution of the property tax burden within the residential class. The program requires residency in Sudbury for a minimum of 10 years prior to eligibility. This program relies on the annual income criteria established by the Massachusetts State Income Tax Refundable Credit known as the Circuit Breaker. Sudbury Seniors over age 65, income eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws, who also meet the following criteria may be eligible for some property tax relief under this program.

Program Criteria

- **Residency Requirement:** 10 consecutive years in Sudbury. Must own and occupy the Sudbury property as their primary domicile.
- **Age:** 65 or older (any co-owners other than spouse must be at least 60 years of age).
- **Maximum Assessed Value:** This year's maximum assessed valuation of the Sudbury home is \$1,052,652.
- **Income Limits:** according to CY 2022 **Schedule CB Circuit Breaker** Line 9
\$64,000 or less for a single filer
\$96,000 or less for joint filers, or
\$80,000 or less for head of household filer.
- **Assets:** The applicant must not own excessive assets that place him/her/them outside of the intended recipients of this exemption. Section 2 of Chapter 169 of the Acts of 2012 states that the Board of Assessors may deny an application if an applicant holds "excessive assets".

Upon request we will mail out application packets (call or email 978-639-3395 gerryc@sudbury.ma.us). Application packets may also be picked up at the Assessor's Office (Flynn Building, 278 Old Sudbury Road). They are also available to download from the web at the Assessors Office Department page. <https://sudbury.ma.us/assessors/>

This year's filing deadline is September 29, 2023. Completed application packets must be filed with the Assessor's Office on or before the deadline of September 29, 2023. Completed applications may be mailed, hand delivered to the Assessor's Office (278 Old Sudbury Road), or deposited in the drop box located in the Flynn Building parking lot (278 Old Sudbury Road). The box is located next to the U.S.P.S mailbox. If utilizing the drop box option, please label the envelope as follows: Assessors Office, Attn: Cynthia Gerry. If mailing, please send application and documentation to:

Town of Sudbury
Assessor's Office
278 Old Sudbury Rd.
Sudbury, MA 01776
Attn: Cynthia Gerry

For questions or further information please contact Cynthia Gerry at the Assessor's Office 978-639-3395 gerryc@sudbury.ma.us

Sudbury's Means-Tested Exemption Program FY 2024

Income Limit	Established per Schedule CB 2021 Circuit Breaker (Massachusetts State Income Tax Refundable Credit for Seniors).	Single: \$62,000. Head of Household: \$78,000. Married filing jointly: \$93,000
Asset Limit	"Excessive"	An amount which places an applicant outside the group of intended recipients.
Age	Per Circuit Breaker	65 or older.
House Value	Average Single-Family Home (SFH) +10% (established per Sudbury special act Chapter 169 of the Acts of 2012).	\$881,813: FY 2023 assessed value.
Ownership	Required	Applicant must be an owner. If the property is held in trust, applicant must be a trustee and beneficiary of said trust.
Residency	Required	10-year (consecutive) residency in Sudbury.
Benefit	Exemption Benefit equals the amount that property tax exceeds 10% of income, less the amount the applicant qualified for under the Circuit Breaker income limits.	Not an identical benefit for all that qualify. Benefit is tied to qualifying circuit breaker income and the original property tax. In no event shall property taxes be reduced by more than 50 per cent by this exemption.
Benefit Cost Cap	Maximum aggregate benefit is .5 to 1% of the residential tax levy.	By Select Board at the Annual Classification Hearing.
How is this program funded?	Through a Residential Tax Reallocation.	Increase in the residential tax rate.
Are applications Required?	Yes, along with supporting income, asset and, age documentation.	FY 2024 application deadline: September 29, 2023.