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TOWN OF GREAT BARRINGTON
MASSACHUSETTS
BOARD OF ASSESSORS

SENIORS

GUIDE TO LOCAL PROPERTY TAX EXEMPTION
For Fiscal Year 2026 under MGL Ch. 59 sec 5 Clauses 41D

Clause 41D provides a \$1000 real estate tax exemption to seniors 65 or older who meet specific ownership, residency, income and asset requirements.

APPLICATION:

You must file an application each year with the Great Barrington Board of Assessors. An application for Clause 41D is due three months after the actual tax bills are mailed. (Deadline **April 1, 2026**). Filing on time is required. By law, the Assessors may not waive this filing deadline, nor act on a late application, for any reason. Filing an application does not entitle you to delay your tax payment.

DOCUMENTATION:

You must provide the assessors with whatever information is reasonably required to establish your eligibility. This information includes:

1. Birth certificate or Massachusetts driver's license. (If it is your first year applying)
2. Evidence of ownership, domicile and occupancy. (If it is your first year applying)
3. All income statements: **2024 Income tax returns, W-2, Social Security, Pension, Interest & Dividends.**
4. **Bank and other asset account statements: stocks, IRAs and CDs as of 07/01/25.**
5. Income for apartment units (if applicable) for 2024 calendar year.

NUMBER OF EXEMPTIONS:

With limited exceptions, you may only receive one exemption under M.G.L. c. 59, § 5. If you qualify for more than one, you will receive the one that provides the greatest benefit.

(CONTINUED)

OWNERSHIP AND DOMICILE:

You must own and occupy the property as your domicile. Your domicile is where you're 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. You must also have had a domicile in Massachusetts for 10 years before the tax year begins and have owned and occupied the property for five years. (Years begin July 1st)

1. Your ownership interest must be worth at least \$2,000. You may own this interest solely, as a joint owner or as a tenant in common.
2. If you hold a life estate in the domicile, you are the owner.
3. If your domicile is held in a trust, you are the owner only if:
 - a. You are a trustee or co-trustee of that trust, and
 - b. You have a sufficient beneficial interest in the domicile.

INCOME LIMITS:

If you are **married**, your yearly income (gross receipts) for the previous calendar year cannot exceed \$43,390. (Applicable exclusion, set by the State each year, raises this amount to **\$52,360**)

For an **individual**, your yearly income cannot exceed \$28,926. (Applicable exclusion, set by the State each year, raises this amount to **\$34,906.**)

ASSET LIMITS:

If you are **married** your assets (whole estate) cannot exceed **\$56,595.**

If you are **single** your assets (whole estate) cannot exceed **\$41,160.**

All bank statements, CD's, Money Markets, Stocks, etc.

(Whole estate means all assets to which you have legal title and access as sole, joint owner or trustee that contribute to your total worth.) The value of the applicant's cemetery plots, wearing apparel and household furniture and effects located in the domicile (up to a three-unit building) is **not included** in the calculation of the applicant's whole estate.

If you have any questions, please contact the assessors' office at 413-528-1619 Ext. 3 or assessors@townofgbma.gov.

Thank you,

Great Barrington Board of Assessors

