



TOWN OF GREAT BARRINGTON

RESIDENTIAL TAX EXEMPTION

Presented by Town Assessor Emily Schilling
January 26, 2026 Selectboard Meeting

Edits on page 9-11 (corrections to column header titles) made on February 5, 2026
By Town Manager Liz Hartsgrove

Exemptions offered in GB now.

Clause 17D Surviving Spouse/Minor/Senior - \$175

Clause 22, 22A-H, 22I - Disabled Veterans- \$412, \$1029, Full.

Clause 37 Blind - \$437.50

Clause 41A Senior Tax Deferral - up to 100%

Clause 41D Low Income Seniors - \$1000

Clause 41K Senior Tax Work-Off Program- up to \$1500

What is Residential Tax Exemption (RTE)?

Authorized by Mass. General Laws Chapter 59, Section 5C in 1979.

Residential Tax Exemption shifts a portion of a community's residential tax burden from taxpayers who own and occupy their home in Great Barrington as their primary residence to all other non-primary residential taxpayers, such as seasonal residents and owners of vacant lots.

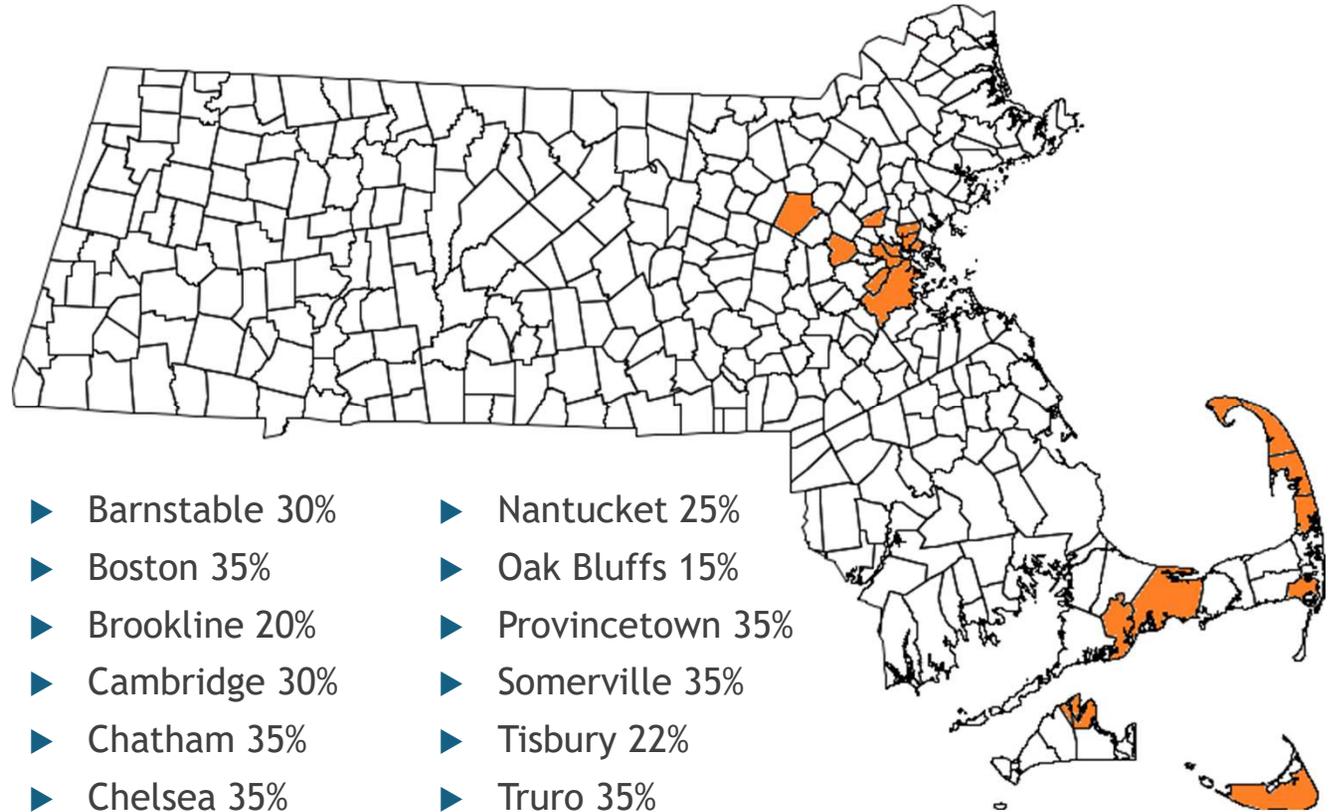
Commercial, industrial, and personal property taxes are not impacted by acceptance of the RTE.

The Select Board must accept or reject it at each annual classification hearing.

RTE Communities in MA

There are 21
communities in MA
that have accepted
the RTE

There are currently
no communities
west of Middlesex
County with the
RTE.



- ▶ Barnstable 30%
- ▶ Boston 35%
- ▶ Brookline 20%
- ▶ Cambridge 30%
- ▶ Chatham 35%
- ▶ Chelsea 35%
- ▶ Concord 10%
- ▶ Eastham 3%
- ▶ Everett 25%
- ▶ Malden 35%
- ▶ Mashpee 20%
- ▶ Nantucket 25%
- ▶ Oak Bluffs 15%
- ▶ Provincetown 35%
- ▶ Somerville 35%
- ▶ Tisbury 22%
- ▶ Truro 35%
- ▶ Waltham 35%
- ▶ Watertown 35%
- ▶ Wellfleet 33%
- ▶ West Tisbury 30%

How does RTE Work?

Properties that qualify will have a portion of their property's assessment exempted from taxation.

The exemption is a fixed amount that is calculated **annually** and is based on the average residential value in Great Barrington for that year.

This amount is subtracted from each qualified property's assessed value before taxes are calculated.

Because the RTE subtracts residential value from taxation, the residential tax rate must be **increased** to collect the full tax levy. The RTE is revenue neutral.

Can be combined with other exemptions.

If accepted, taxpayers would see impact of RTE on their January/April tax bills.

CALCULATING THE EXEMPTION

Determine the town's average residential value.

- $\$1,932,741,370.00$ (FY26 Residential Value) / 3,394 (Residential Parcels) = $\$569,458.27$

Choose RTE percentage of no more than 35%.

- Using 35% RTE as an example.

Multiply the average residential value by the RTE percentage to get the exemption.

- $\$569,458.27 \times .35 = \$199,299.89$ this is the exemption all qualifying properties receive.

Apply the exemption to all qualifying properties.

- $\$448,800$ Home - $\$199,299.89$ exemption = $249,500.11$ taxable value
- \$ Condo
- \$ Mansion

*Since assessed values change every year, the exemption amount will change as well.

How to Qualify?

Taxpayers will have a one-time application to complete.

Won't need to apply every year.

Great Barrington home must be primary residence for income tax purposes.

Residents submit most recent federal and Massachusetts state tax returns with application to meet this burden of proof.

For residents who don't file tax returns, a combination of documents establishing residency can be handed in. (Motor vehicle excise, voter registration, census form, utility bills, etc.)

Trusts, LLCs and Rentals

Properties in
Trusts

- Will qualify if the applicant(s) occupy the property as primary residence
- Has legal & beneficial interest in the trust.
- All applicants must be listed as trustees.
- Trustees that DO NOT occupy the property year-round do not qualify.
- All trusts are different, assessing staff will need to review for eligibility.

Properties in LLCs

- Does not qualify for RTE, even if used as a primary residence by the managers/officers

Rentals

- Does not qualify unless town adopts “Affordable Housing Exemption” local option MGL. Ch. 59, Sec. 50

of Residential parcels based upon DLS calculations.

Based upon median residential single-family home as of January 26, 2026

Scenario #1 - 5% RTE

\$569,458.27 (Average Residential Value) X .05 RTE = \$28,472.91

FY26 TAX BILLS	NO RTE	EXEMPTED PROPERTIES	NON-EXEMPTED PROPERTIES
FY26 PROPERTY VALUE(AVERAGE)	\$ 569,458.27	\$ 569,458.27	\$ 569,458.27
5% RTE	\$ -	\$ 28,472.91	\$ -
TAXABLE AMOUNT	\$ 569,458.27	\$ 540,985.36	\$ 569,458.27
FY26 TAX RATE	\$ 13.24	\$ 13.73	\$ 13.73
FY26 TAX BILL	\$ 7,539.63	\$ 7,427.73	\$ 7,818.66
DIFFERENCE		\$ (111.90)	\$ 279.03

* Amounts subject to change once/if RTE adopted and implemented and # of eligible parcels

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Scenario #2 - 20% RTE

\$569,458.27 (Average Residential Value) X .20 RTE = \$ 113,897.65

of Residential parcels based upon DLS calculations.

Based upon median residential single-family home as of January 26, 2026

FY26 TAX BILLS	NO RTE	EXEMPTED PROPERTIES	NON-EXEMPTED PROPERTIES
FY26 PROPERTY VALUE(AVERAGE)	\$ 569,458.27	\$ 569,458.27	\$ 569,458.27
20% RTE	\$ -	\$ 113,891.65	\$ -
TAXABLE AMOUNT	\$ 569,458.27	\$ 455,560.62	\$ 569,458.27
FY26 TAX RATE	\$ 13.24	\$ 15.47	\$ 15.47
FY25 TAX BILL	\$ 7,539.63	\$ 7,047.52	\$ 8,809.52
DIFFERENCE		\$ (492.10)	\$ 1,269.89

* Amounts subject to change once/if RTE adopted and implemented and # of eligible parcels

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of Residential parcels based upon DLS calculations.

Based upon median residential single-family home as of January 26, 2026

Scenario #3 - 35% RTE

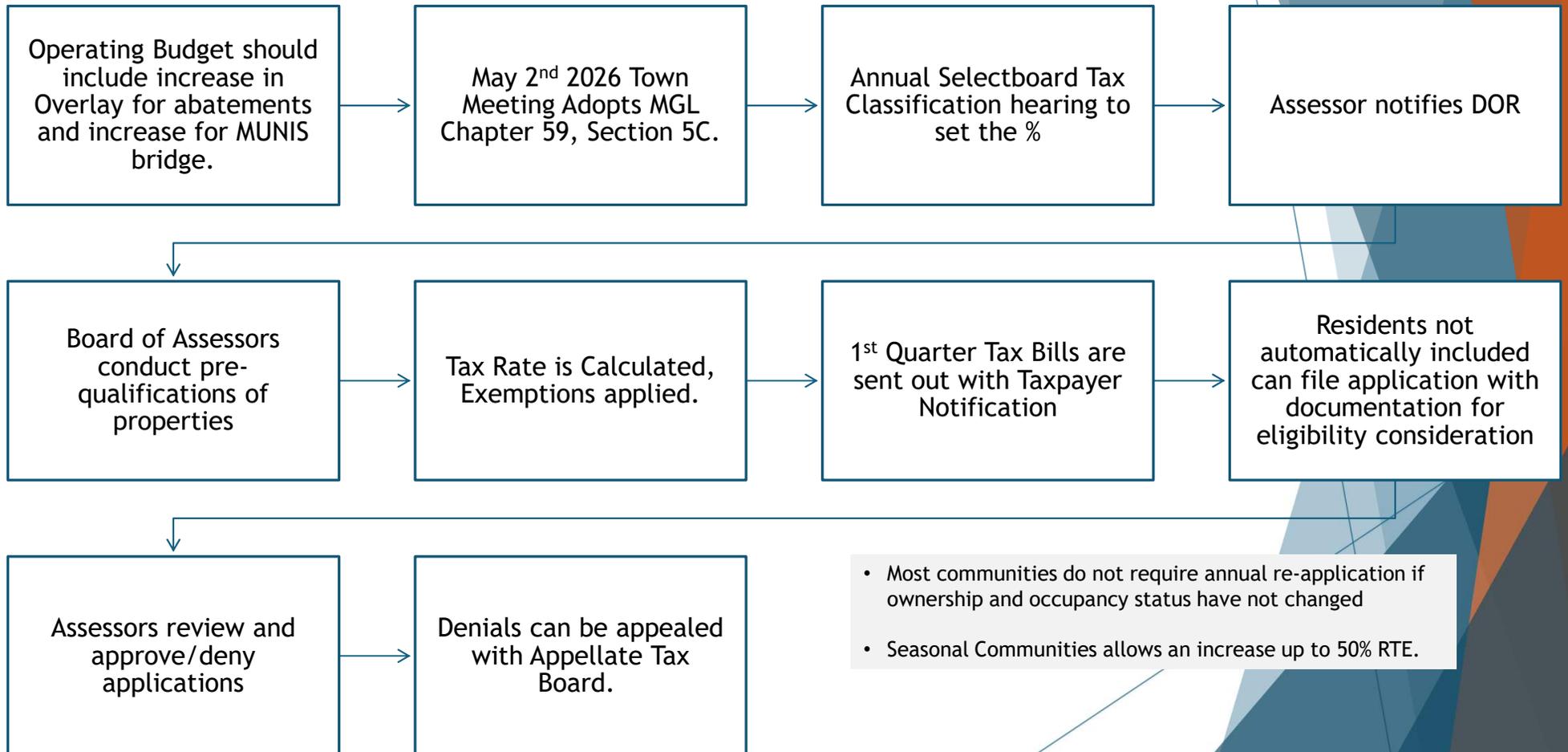
\$569,458.27 (Average Residential Value) X .35 RTE = \$ 199,310.39

FY26 TAX BILLS	NO RTE	EXEMPTED PROPERTIES	NON-EXEMPTED PROPERTIES
FY26 PROPERTY VALUE(MEDIAN)	\$ 569,458.27	\$ 569,458.27	\$ 569,458.27
35% RTE EXEMPTION	\$ -	\$ 199,310.39	\$ -
TAXABLE AMOUNT	\$ 569,458.27	\$ 370,147.88	\$ 569,458.27
FY26 TAX RATE	\$ 13.24	\$ 17.70	\$ 17.70
FY25 TAX	\$ 7,539.63	\$ 6,551.52	\$ 10,079.41
DIFFERENCE		\$ (988.01)	\$ 2,539.78

* Amounts subject to change once/if RTE adopted and implemented and # of eligible parcels

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If Adopted in 2026, Steps to Implement



- Most communities do not require annual re-application if ownership and occupancy status have not changed
- Seasonal Communities allows an increase up to 50% RTE.

