

City of Northampton

MASSACHUSETTS

In City Council February 20, 2020

Upon recommendation of the Mayor

20.025 An Order to Adjust Income Limit for Senior Tax Deferral Program

Whereas, MGL C.59, s. 5, Clause 41A program allows qualifying seniors to defer their real estate taxes;

Whereas, the Clause 41A program is a tax deferral program, rather than a tax exemption;

Whereas, the Clause 41A program has an income limit threshold that stipulates gross receipts from all sources cannot be in excess of \$20,000 during the preceding year;

Whereas, the statute allows that the city may, by vote of its legislative body, adopt a higher maximum qualifying gross receipts amount for the purposes of the Clause 41A program;

Ordered, that

the maximum qualifying gross receipts for the purposes of M.G.L. c. 59, §5, Clause 41A – Senior Property Tax Deferral Program shall be increased to the maximum income limit allowed under the law, which is equivalent to the income limit that applies under the “circuit breaker” state tax credit for single seniors who are not heads of households in accordance with M.G.L. c. 62, § 6 (k).