



CITY OF SALEM, MASSACHUSETTS
 ASSESSING DEPARTMENT
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DIRECTOR OF ASSESSING
 STEPHEN CORTES

BOARD OF ASSESSORS
 RICHARD JAGOLTA, JR
 TINA ZELANO
 ROBERT MILLERICK

**FY25 – DOCUMENTATION REQUIRED FOR
 FINANCIAL QUALIFYING EXEMPTIONS**
 Applications September – April 1st.

Please enclose the following information with your application:

Supporting documentation required check list:

- 1. Copy of a valid MA State ID for first time filers
- 2. First time applicants must provide a copy of their birth certificate or a copy of the death certificate for widow or parent of a minor who died before July 1st, 2024
- 3. A copy of your income tax returns (State and Federal) from the previous year (2023)
- 4. Trust documents and amendments to Trusts (if the property is held in a Trust as of July 1st, 2024)

Supporting Income documentation required as of December 31, 2023:

- 5. Pension and/or Retirement Benefits Statement
- 6. Social Security Statement
- 7. Rental Income
- 8. Interest and dividend income, Capital gains
- 9. Public assistance, disability payments, unemployment compensation statements
- 10. Alimony, child support, lottery winnings
- 11. Life insurance proceeds

Supporting Asset documentation required as of July 1, 2024

- 12. Bank statements (Savings/Checking/Certificate of Deposits, etc.)
- 13. Stocks, Bonds, securities, money market, mutual funds, annuities statements, etc.
- 14. Owned or Leased Vehicle(s) must supply registration number(s)
- 15. Unpaid mortgage & statement on other real estate owned
- 16. Second homes
- 17. Retirement account statement / 401k account statement / IRA statement

Assets DO NOT include the value of your domicile up to a 3-unit home in which one unit you reside.

	CLAUSE	STARTING	UP TO
WIDOW/MINOR/ ELDERLY (70yo+)	<u>17D</u> (assets qualifying restrictions. See below for FY25 change)	\$387.00 (*Changes every year with MA State – COLA)	\$774.00
ELDERLY (65yo+) CPA automatic deducted	<u>41C</u> (income & assets qualifying restrictions. See below for FY25)	\$500.00	\$1,000.00

- INCOME RESTRICTIONS FOR: **Clause 41C & Clause 41A DEFERRAL:**
SINGLE = \$32,163 MARRIED = \$39,191
 - ASSETS RESTRICTIONS FOR: **Clause 41C** SINGLE = \$56,351 MARRIED = \$69,444
 - ASSETS RESTRICTIONS FOR: **Clause 17D** = \$80,504
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Please enclose with your completed application the information requested on the check list above which is necessary to determine eligibility. We strongly recommended that you submit the following no later than December 1st of this year in order for the exemption to be applied to the 3rd and 4th quarter (actual) tax bills which are due February 1st and May 1st. This will allow us sufficient time to process your application. Applications received after December 1st, 2024, and up to the filing deadline of April 1st, 2025, will be reflected on your 4th quarter tax bill only. Applications without supporting documentation by the deadline will be denied. Do not submit originals, please make copies of your documents before submitting them with your application.

Additionally, as part of the exemption process, the Assessors Office requests an interior & exterior inspection of the property if it has not been inspected within the past 10 years. This cyclical inspection, scheduled on a mutually agreed upon date and time, should take less than 10 minutes.

For additional information and to determine if your property requires the cyclical inspection, please contact Claudia Forgione at (978) 619-5618 or email CForgione@Salem.com

Thank you,

Claudia Forgione
Principal Clerk – Assessing Department
93 Washington Street – Room 6
Salem, MA 01970

Hours of availability for inspections

Monday – Wednesday = 8:00 – 3:30

Thursday = 8:00 – 6:30

Friday = 8:00 – 11:30

Please know our assessors observe the health advised protocols by avoiding contact with surfaces & wearing a face mask if requested.