



TOWN OF UPTON, MASSACHUSETTS

BOARD OF ASSESSORS

FISCAL YEAR 2026 ELIGIBILITY REQUIREMENTS FOR SENIORS TO QUALIFY FOR PROPERTY TAX EXEMPTIONS

This document shows the increases for Fiscal Year 2026 to the Whole Estate and Gross Receipts limits for the Clause 17 and 41C senior exemptions (M.G.L. Chapter 59, Section 5) and the increase in the amount of social security income that can be deducted from Gross Receipts. These amounts are adjusted annually. The age and residency requirements and the amount of the exemptions have not changed. Those are described in the attached "Taxpayers Guide to Local Property Tax Exemptions."

At the May 2019 Annual Town Meeting the town voted to accept Clauses 17E and 41D that provide for annual increases to applicable Whole Estate and Gross Receipts limits equal to increases in the Consumer Price Index. *The Department of Revenue determines the amount of the annual increase and set it at 2.9% (COLA increase) for Fiscal Year 2026.*

The Whole Estate and Gross Receipts limits are:

Clause 41C Limits		Fiscal Year 2025	Fiscal Year 2026
Single	Gross receipts limit	\$25,707	\$26,452
	Whole estate limit	\$51,414	\$52,905
Married	Gross receipts limit	\$38,562	\$39,680
	Whole estate limit	\$70,695	\$72,745

Clause 17 Limit		Fiscal Year 2025	Fiscal Year 2026
Single	Whole estate limit	\$51,414	\$52,905
Married	Whole estate limit	\$70,695	\$72,745

The amount of Social Security income that can be deducted from Gross Receipts is:

	Fiscal Year 2025	Fiscal Year 2026
Worker	\$5,834	\$6,003
Spouse	\$2,917	\$3,002
Total	\$8,751	\$9,005

If you need a copy of this form, the brochure or an application please request one from the Board of Assessor's office or you may obtain it online.

BOARD OF ASSESSORS

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