

Board of Assessors – Holliston, MA

Hardship Exemption Policy – Adopted September 20, 2022

State law allows cities and towns in Massachusetts to grant partial or total property tax exemptions to people who “by reason of age, infirmity and poverty, or financial hardship resulting from a change to active military status, not including initial enlistment are in the judgment of the assessors unable to contribute fully toward the public charges” (M.G.L., c.59, §5, cl. 18).

Holliston’s Board of Assessors use the following criteria to grant such exemptions:

- 1) Each calendar year, the U.S. Department of Health and Human Services (HSS) issues “Poverty Guidelines” which list the minimum monthly and yearly incomes as thresholds for being considered as living in poverty. The 2023 guideline for a single-person family is \$1,215 per month or \$14,580 per year. The 2023 guideline for a two-person family is \$1,643 per month or \$19,720.
- 2) Because the 2020 U.S. Census data shows that Holliston’s median household income is \$137,589 – about 1.5 times the \$84,385 amount in Massachusetts – and that an estimated 16% of Holliston households have incomes under \$50,000 the Board of Assessors uses 200% of the HSS guidelines as the basis for the hardship property tax exemption. (For 2023, these figures are \$29,160 for a single-person family and \$39,440 for a two-person family.)
- 3) People with incomes below these levels – with documented expenses accompanying their application – are eligible to receive a 100% property tax exemption.

4) People with incomes falling between 100% to 200% of the level set by the Board of Assessors are eligible to receive a property tax exemption, as follows:

a. Expenses = 100% or higher of income	100% exemption
b. Expenses = 90 % of income	90% exemption
c. Expenses = 80% of income	80% exemption
d. Expenses = 70% of income	70% exemption
e. Expenses = 60% of income	60% exemption
f. Expenses = 50% of income	50% exemption

Applications for this exemption require people to submit the following financial information:

- Monthly Income: wages and salaries, unemployment compensation, Social Security, pension/retirement, public assistance, rental income, interest/dividends, etc.
- Monthly Expenses: mortgage payments (including taxes), food, utilities, debt payments, fixed expenses, etc.