

Salem Assessors Office
978-619-5608

Property Tax Relief Fiscal Year 2021

City Hall Hours of Operation
Mon – Wed 8:00 am to 4:00 pm
Thursday 8:00 am to 7:00 pm
Friday 8:00 am to 12:00 pm

Salem offers a variety of options for property tax relief for qualifying individuals. The qualifying date for exemptions for fiscal year 2021 is July 1, 2020. Applicants must own and occupy their homes, as well as meet any and all qualification criteria as of this date. Applications must be received by the Assessors office no later than March 31, 2021.

Below is some general information regarding the exemptions available. Please contact the Assessors office at the above phone number with any questions.

22 – 22E Veterans Exemption

The applicant must have a service connected disability rating of 10% or greater. Surviving spouses of veterans with service connected disabilities at time of death are also eligible. Exemption amounts begin at \$400 for veterans with at least a 10% rating and begin at \$1000 for veterans with a 100% disability rating.

37A Blind Exemption

Blindness must be in accordance with specifications of the Commission for the Blind. Exemption amounts begin at \$500.

41C Elderly

The applicant must be 65 years of age or older. Income must be less than \$26,919 if single or \$32,802 if married. Assets* cannot exceed \$47,164 if single or \$58,122 if married. The exemption amount begins at \$500.

17D Surviving Spouse, Minor Child of Deceased Parent, Elderly Exemption

The applicant must be a widow/widower or a minor whose parent is deceased. Applicants who are 65 or older who do not meet the income requirements for the 41C exemption may also be eligible. The total value of the applicant's assets* cannot exceed \$67,379. There are no restrictions on income. The exemption amount begins at \$323.00.

41A Tax Deferral

The applicant must be 65 years of age or older. Income cannot exceed \$26,919 if single or \$32,802 if married. There are no restrictions on assets*. All or a

portion of the real estate taxes can be deferred each year at 4.5% interest. This is considered a lien on the property and must be paid to the City of Salem upon the sale of the property or death of the taxpayer. An applicant may qualify for other exemption programs listed herein in addition to the tax deferral program

Water and sewer bills may also be deferred.

18 Hardship

The hardship exemption provides assistance to those taxpayers who, in the judgment of the Board of Assessors, are unable to fulfill their tax obligations by reason of age, infirmity, or poverty.

*Assets include savings, Certificates of Deposits, IRA's, 401K's, stocks, bonds, mutual funds, annuities, property owned including vehicles, second homes, etc. Assets DO NOT include the value of your home.

Income includes income from all sources included but not limited to retirement benefits, pensions, wages, etc.