



City of Salem

STEP exemption

BOARD OF ASSESSORS

Stephen Cortes, MAA, Director of Assessing

Fiscal Year 2024: Senior Tax Exemption Program Application

Please attach a copy of your State Income Tax Filing - Schedule CB, and a copy of a valid Massachusetts I.D. with this application. The application must be received by the Assessor's Office by April 1, 2024 in order to be eligible for this exemption:

- **The qualifying real property is owned and occupied by the single or joint applicants as their domicile.**
- **For properties held in a Trust, the applicant must be the beneficiary and the trustee.**
- **You, or at least one joint applicant, must have owned and occupied a home in Salem as your principal residence for the past 10 consecutive years.**
- **You must have filed a 2022 MA state tax form Schedule CB (Circuit Breaker).**
- **Applicant is 65 by the close of the previous year (joint applicant is at least 60)**
- **This reduction shall not be in addition to any exemption allowable under the General Laws.**

Applicant(s) name: _____

Property address: _____

Home phone: _____ Cell phone: _____

Email address: _____

Applicant age: _____ Date of birth: _____ Joint applicant age: _____ Date of Birth: _____

Assessed property valuation (Fiscal Year 2024): _____ No. of units: _____

How long have you owned this property? _____

If less than 10 years, list prior property location: _____

Is the property subject to a trust as of January 1: NO YES Please attach trust instrument including all schedules.

Do you own any other real estate: NO YES

If yes, where: _____

Have you been granted an exemption in any other city/town? NO YES, where? _____

Circuit Breaker Income Tax Credit Amount: \$ _____

Applicant Signature under the pains and penalties of perjury: _____

Date: _____

For internal Use Only

Valid Massachusetts ID: _____

_____ Approved _____ Denied Amount: \$ _____ Signature: _____