Town of Brewster
2198 Main Street
Brewster, MA 02631-1898
Phone: (508) 896-3701
Fax: (508) 896-8089

SENIOR REAL ESTATE TAX ABATEMENT PROGRAM

The Senior Real Estate Tax Abatement Program matches municipal volunteer opportunities in the Town of Brewster with eligible senior citizens who are qualified and able to volunteer their services in exchange for a reduction in their real estate tax bills. Program participants may work in a variety of jobs for the Town.

Senior Real Estate Tax Abatement 2027 Program Overview (Fiscal Year 2028)

Tax Credit Amount

In exchange for 67 hours of volunteer service, the Town will abate the annual real estate property tax by $1,000.00* (*less mandatory deductions), **or**

In exchange for 33.5 hours of volunteer service, the Town will abate the annual real estate property tax by $500.00* (*less mandatory deductions).

Half of the net abatement amount will be deducted from the fall real estate tax bill and the remainder will be deducted from the spring real estate tax bill. Volunteer service hours must be completed before August 15, 2027.

Program Eligibility Requirements

- Town of Brewster Taxpayer who is age sixty (60) or older.
- Homeowner and occupant as of July 1st of the prior calendar year for the property that the abatement is requested (if the property is in a trust, you must have legal title, i.e., be one of the trustees).
- Owned and occupied real estate in Brewster for the preceding five (5) years.
- Limit of one (1) Senior Real Estate Tax Abatement per property, if you own multiple properties only your domicile is eligible for abatement, only one (1) owner can apply for this abatement (Note; You will continue to receive other exemptions to which you are entitled).
- Priority will be given to those residents whose annual income is less than $63,856 if single, $70,869 if married and to those who have not previously participated in the program.
- Must be current with payment of all Town taxes.
- Residents may only participate in either the Senior Tax Work-off or Veterans Work-off Program, not both.
- The abatement will be posted to the real estate tax account once the first half bill has been issued. If you sell your property prior to receiving the posted abatement, an agreement will need to be made between the buyer and seller at closing regarding the property tax abatement.

Town of Brewster
2198 Main Street
Brewster, MA 02631-1898
Phone: (508) 896-3701
Fax: (508) 896-8089

Volunteer Assignment Criteria

- Applicants physically unable to provide volunteer services to the Town may have an approved representative to complete the hours.
- Applicants (or their representative) should have skills & qualifications that match volunteer assignment requirements.
- The service requirement must be completed before August 15, 2027.
- Hours may not be saved or carried over to the next program year.

Mandatory Deductions for Participants Deducted from Gross Abatement Amount

- OBRA; 7.5% gross contribution unless exempt (this amount may be returned at the end of the program).
- Medicare; 1.45% gross contribution.

State & Federal Tax Obligations

- Exempt from MA taxes.
- Included in taxpayers gross income for both Federal & FICA purposes through a W-2 form.

Benefits; Health/Life/Workers Comp

- Not eligible for any Town benefits.

Application Process

- Complete applications, including all attachments, are due to the Council on Aging no later than December 11, 2026.

TOWN OF BREWSTER
COUNCIL ON AGING
1673 MAIN STREET
BREWSTER, MA 02631
(508) 896-2737
FAX: (508) 896-7587

Town of Brewster
2198 Main Street
Brewster, MA 02631-1898
Phone: (508) 896-3701
Fax: (508) 896-8089

SENIOR REAL ESTATE TAX ABATEMENT PROGRAM APPLICATION

DEADLINE: December 11, 2026

Date: _____

Name of Owner: _____

Social Security Number: _____

Address of Residence: _____
(Owner **must** occupy the above residence)

Mailing Address (if different): _____

Home Telephone Number: _____

Cell Phone Number: _____

Email Address: _____

Emergency Contact Name & Phone Number: _____

Please check only one; I am applying for the:

_____ $500.00 tax abatement (33.5 hours of volunteer service)

_____ $1,000.00 tax abatement (67 hours of volunteer service)

Will you have a representative completing the volunteer hours for you?

_____ Yes _____ No

If yes, Name of Representative _____

Telephone_____

Home Address_____

Mailing Address_____
_____

Town of Brewster
2198 Main Street
Brewster, MA 02631-1898
Phone: (508) 896-3701
Fax: (508) 896-8089

Eligibility Requirements

	YES	NO
Over age 60 (provide copy of driver's license or birth certificate)	____	____
Brewster resident (provide copy of current tax bill)	_____	_____
Income eligibility (provide copy of 2025 form 1040, first 2 pages)	_____	_____

(Please note that additional financial information may be required, such as bank or other asset account statements. All submitted information will be confidential.)

Department(s) you would prefer volunteering for:

_____Town Hall (specify dept)
_____Police Department
_____Stony Brook Elementary School
_____Recreation Department
_____Captains Golf Course
_____Swap Shop
_____Natural Resources
_____ Sea Camps
_____Fire Department
_____Water Department
_____Eddy Elementary School
_____Council on Aging
_____Dept. of Public Works
_____ Ladies Library
_____ Crosby Mansion
_____ Other (Please specify)

1. Have you ever applied or received any credits on your taxes as part of Brewster's Senior Real Estate Tax Abatement Program or the Veteran Real Estate Tax Abatement Program? Circle: YES NO If yes, please list the departments and year(s) of voluntary service.

2. Are you currently volunteering with the Town? Circle: YES NO If yes, please list the departments.

3. Please discuss those past experiences and types of skills which might qualify you for this position. Please list three skills.

Town of Brewster
2198 Main Street
Brewster, MA 02631-1898
Phone: (508) 896-3701
Fax: (508) 896-8089

4. Computer skills: Please circle the word that best describes your or your representative's comfort level performing data entry task:

   No Computer Use Fair Good Excellent

Circle the software programs you or your representative are familiar with:

MS Excel MS Word MS PowerPoint Other

5. Hours Available: Mornings: _____ Afternoons:_____

Days of the week that you or your representative are available:
_____

6. Are there any restrictions that may keep you from volunteering for a particular kind of work or that may require specific work accommodations? Please explain.

Town of Brewster
2198 Main Street
Brewster, MA 02631-1898
Phone: (508) 896-3701
Fax: (508) 896-8089

If I qualify for the Senior Property Tax Abatement Program, I understand that I may earn a maximum of $1,000.00* credit (*less mandatory deductions) which can only be applied as an abatement to my Town of Brewster Property Tax. Half of the net abatement amount will be deducted from the fall real estate tax bill and the remainder will be deducted from the spring real estate tax bill. No money will be exchanged. It is my responsibility to report this earning to the IRS during the tax year it is received. This is not considered income for the purposes of Mass. State income Tax Returns. I also understand that no partial credit will be issued and that credit shall not be carried over to the following year.

The below signature indicates that this application has been prepared or examined by the person signing below. Under pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct and complete.

Signature_____ Date _____

APPLICANT CHECKLIST

Participant Application (completed in full, signed and dated) _____

Copy of most recent property tax bill _____

Copy of driver's license or birth certificate _____

Copy of first 2 pages of 2024 Form 1040 _____

CORI Form _____