



Residential Tax Exemption

Cape and Islands Municipal Leaders Association

Rodney C. Collins, Town Manager, Mashpee MA

The Tax Hearing

- Subject to open meeting laws and held annually.
- Does not increase or decrease the tax levy.
- Makes decisions about how the levy will be shared among property owners.
- One decision is whether to implement a residential tax exemption and the percentage of the exemption.

Calculating the Residential Exemption

Revenue Neutral: The tax rate increases to offset the exemption.

20% Residential Exemption

Ave. Value \$835,600 x .2 = \$167,120

The exemption is \$167,120 for all qualifying properties.

Tax rate shifts from \$6.13 to \$6.42 to offset the exemption.

35% Residential Exemption

Ave. Value \$835,600 x .35 = \$292,460

The exemption is \$292,460 for all qualifying properties.

Tax rate shifts from \$6.13 to \$6.66 to offset the exemption.

20% Residential Tax Exemption - 2025

Approved Residential Property				Other Residential Properties (Part-time, Rentals, Land)			
Average Valuation	Tax w/o RE	Tax w/RE	Reduction/ Increase	Average Valuation	Tax w/o RE	Tax w/RE	Increase
<\$208,000	Will pay at least min.10% tax			\$56,191	\$344	\$361	\$12
\$274,509	\$1,683	\$689	\$993	\$260,355	\$1,596	\$1,671	\$57
\$363,531	\$2,228	\$1,261	\$967	\$359,956	\$2,207	\$2,311	\$79
\$462,345	\$2,834	\$1,895	\$939	\$430,710	\$2,640	\$2,765	\$95
\$548,970	\$3,365	\$2,451	\$914	\$546,829	\$3,352	\$3,511	\$120
\$645,414	\$3,956	\$3,071	\$886	\$649,196	\$3,980	\$4,168	\$143
\$746,040	\$4,573	\$3,717	\$857	\$747,229	\$3,581	\$4,797	\$164
\$850,819	\$5,216	\$4,389	\$826	\$849,876	\$5,210	\$5,456	\$187
\$946,940	\$5,805	\$5,006	\$798	\$949,760	\$5,822	\$6,097	\$209
\$1,319,907	\$8,091	\$7,401	\$690	\$1,350,517	\$8,279	\$8,670	\$297
\$2,394,891	\$14,681	\$14,302	\$378	\$2,367,136	\$14,511	\$15,197	\$521
\$3,171,325	\$19,440	\$19,287	\$153	\$3,237,554	\$19,846	\$20,785	\$712
\$3,674,376	\$22,524	\$22,517	\$7	N/A			N/A
\$4,659,590	\$28,563	\$29,915	\$1,351	\$4,889,345	\$29,972	\$31,390	\$1076

Break Even Point

35% Residential Tax Exemption

Approved Residential Property				Non-Qualifying Residential Property (Part-time, Rentals, Land, Have Not Applied)			
Average Valuation	Tax w/o RE	Tax w/RE	Reduction/ Increase	Average Valuation	Tax w/o RE	Tax w/RE	Increase
<\$208,000	Minimum 10% tax			\$56,191	\$344	\$374	\$30
\$274,509	\$1,683	Minimum 10% tax		\$260,355	\$1,596	\$1,734	\$138
\$363,531	\$2,228	\$473	\$1,755	\$359,956	\$2,207	\$2,397	\$191
\$462,345	\$2,834	\$1,131	\$1,703	\$430,710	\$2,640	\$2,869	\$228
\$548,970	\$3,365	\$1,708	\$1,657	\$546,829	\$3,352	\$3,642	\$290
\$645,414	\$3,956	\$2,351	\$1,606	\$649,196	\$3,980	\$4,324	\$344
\$746,040	\$4,573	\$3,021	\$1,552	\$747,229	\$4,581	\$4,797	\$396
\$850,819	\$5,216	\$3,719	\$1,497	\$849,876	\$5,210	\$5,660	\$450
\$946,940	\$5,805	\$4,359	\$1,446	\$949,760	\$5,822	\$6,325	\$503
\$1,319,907	\$8,091	\$6,843	\$1,248	\$1,350,517	\$8,279	\$8,994	\$716
\$2,394,891	\$14,681	\$14,002	\$678	\$2,367,136	\$14,511	\$15,765	\$1,255
\$3,171,325	\$19,440	\$19,173	\$267	\$3,237,554	\$19,846	\$21,562	\$1,716
\$3,674,376	\$22,524	\$22,5524	\$0	N/A			N/A
\$4,659,590	\$28,563	\$31,033	\$2,470	\$4,889,345	\$29,972	\$32,563	\$2,591

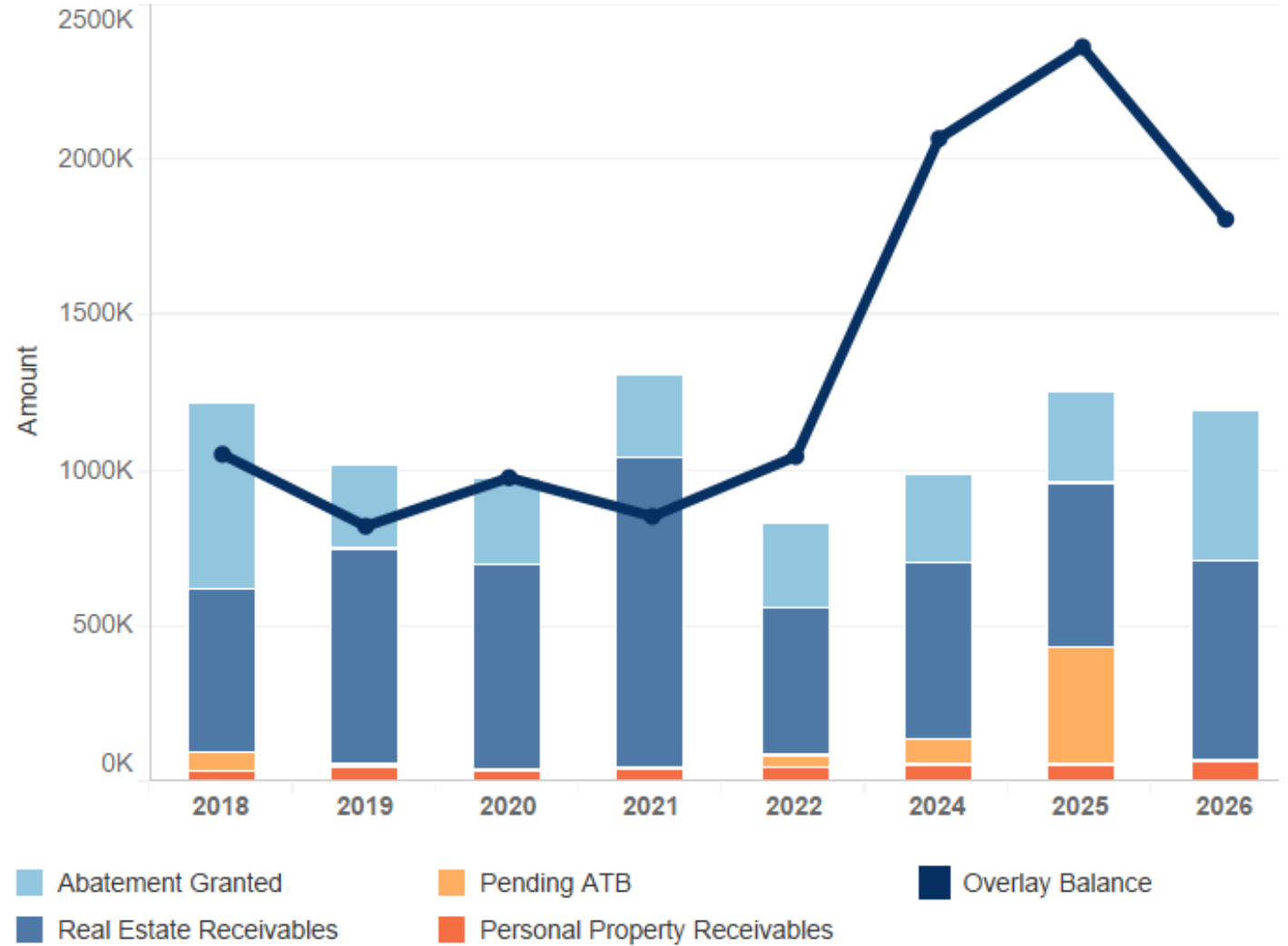
Break Even Point

October 9,2026

Communicate with Residents

- Ensure that residents know they must apply for the exemption.
- Encourage residents to apply early to alleviate concerns about overlay shortages.
- Mashpee has used social media, the Mashpee TV, and the local newspaper to inform residents.
- This year residents will receive an informational flyer in their next tax bill.

Overlay Balance – Mashpee 2018-2026



Thank You
Questions?

