



THE VILLAGES AT CRANE MEADOW CONDOMINIUM ASSOCIATION

7 CANTERBURY WAY • MARLBOROUGH, MA 01752

President, Mike Turco
Treasurer, Dave Rodriquenz
Clerk: Karen Mehegan
Marilyn Clausen

Real Estate Tax Credit / Water and Sewer Payments (known as the Circuit Breaker Tax Credit)

Condominium owners in Marlborough may be able to claim a Massachusetts state income tax credit based upon their actual real estate tax payments and a portion of their share of the water and sewer charges paid by the condominium association.

Maximum Credit Allowed for Tax Year 2025:

For tax year 2025, the maximum credit allowed for both renters and homeowners is \$2,820.

To be eligible for the credit for the 2025 tax year, see below or paste this link to your browser:

<https://www.mass.gov/info-details/massachusetts-senior-circuit-breaker-tax-credit>

You must be a Massachusetts resident or part-year resident

You or your spouse must be age 65 or older by the end of the tax year

You must file a Massachusetts personal income tax return and Schedule CB

You must own or rent residential property in Massachusetts and occupy it as your primary residence

If you are a homeowner, your Massachusetts property tax payments, together with half of your water and sewer expense, must exceed 10% of your total MA income for the tax year.

If you are a renter, 25% of your annual Massachusetts rent must exceed 10% of your total Massachusetts income for the tax year.

You must meet the income limits. Your total income cannot be greater than these limits for the 2025 tax year:

- \$75,000 single
- \$94,000 head of household
- \$112,000 married filing jointly

Note: Questions about the determination of your credit should be directed to your tax advisor.

For access to Form Schedule CB (Circuit Breaker Credit), copy this link to your browser:

mass.gov/doc/2025-schedule-cb-circuit-breaker-credit/download

For your information, if you wish to claim this credit, total water and sewer payments made by Crane Meadow for the calendar year 2025 were \$72,748.10

Based upon the beneficial interest for the five types of units, your apportioned water usage cost for 2025 is as follows:

Basis of Computation					
Unit Type	Qty Built	Unit Area (Sq Ft)	Total Sq Ft	Beneficial Interest	Actual Apportioned Water Usage Cost
A	42	1,833	76,986	1.1020%	\$ 801.65
B	26	1,838	47,788	1.1050%	\$ 803.84
C	4	1,719	6,876	1.0334%	\$ 751.79
D	14	1,769	24,766	1.0635%	\$ 773.66
E	5	1,985	9,925	1.1933%	\$ 868.13
	91		166,341		

The Board of Governors of Crane Meadow Condominium Association has authorized the Treasurer to issue this memorandum to the residents of Crane Meadow. The information in this memorandum should not be construed as providing tax advice. Taxpayers should consult with their tax advisors.