

## Expanded Residential Tax Exemption

Lease to Locals property owners can be eligible for the Expanded Residential Tax Program once their property has been rented for a full calendar year (January - December). Owners with two properties in Lease to Locals can apply for both rental addresses.

Applications for the FY26 Tax Program are currently available, and must be submitted to the Assessor's Office no later than April 1<sup>st</sup>, 2026. Applications for the FY27 Tax Program will be available beginning in the Fall of 2027, and must be submitted by April 1st, 2027. Information and applications are available at [www.provincetown-ma.gov/1045/Residential-Exemption](http://www.provincetown-ma.gov/1045/Residential-Exemption).

**To qualify, property owners must provide year-round leases that cover the full duration of a calendar year. If the active year-round lease ends any time before December 31<sup>st</sup>, then the owner must provide a second year-round lease that covers the gap in time.**

*Ex.) A rental property with a year-round lease effective March 1<sup>st</sup>, 2024 – February 28<sup>th</sup>, 2025, must submit **both** the March 2024 lease **and a second lease**, effective March 1<sup>st</sup>, 2025 – February 28<sup>th</sup>, 2026. This property is eligible for the FY26 Tax Program, if an application is submitted by April 1st, 2026.*

### Program Timeline:

Provincetown property taxes are billed by the Assessor twice per year, in October and April. The tax bill that your benefit will be credited towards is determined by when your application is submitted.

- Applications received by August 1<sup>st</sup>, 2026, will receive the first half of their benefit credited towards their October 2026 tax bill, and the second half of the benefit credited towards their April 2027 tax bill.
- Applications received by February 15<sup>th</sup>, 2027, will receive their full benefit credited towards their April 2027 tax bill.
- Applications received between February 16<sup>th</sup>, 2027 – April 1<sup>st</sup>, 2027, must pay their April 2027 tax bill as issued. A reimbursement check for your benefit will be mailed to you directly.

### Required Documentation to Apply:

- 1) Year-round lease agreement(s), effective for the full duration of the calendar year (Jan 1-Dec 31, 2025 for FY26, or Jan 1-Dec 31, 2026 for FY27).
- 2) Current rental certificate
- 3) Tenant residency verification (choose A or B)
  - A. Tenant's 2024 Tax Return (and 2025 Tax Return if available) listing rental property address. If tax address is a P.O. Box, tenant's driver's license must list rental property address.

- B. Valid driver's license with rental property address, plus **two** of the following;
- i. Confirmation from Parking Office of a year-round parking permit.
  - ii. Confirmation from Clerk's Office of voter registration and Town Census status.
  - iii. Copy of a December 2025/2026 utility bill in the tenant's name at the rental property address.

**Questions on eligibility and program process/timeline:**

Provincetown Assessor's Dept.  
Alexandria O'Reilly, Office Manager  
[apaine@provincetown-ma.gov](mailto:apaine@provincetown-ma.gov)  
508.487.7000 Ext. 516

**Assistance completing applications and obtaining Lease to Locals documentation:**

Provincetown Housing Office  
Mackenzie Perry, Housing Director  
[mperry@provincetown-ma.gov](mailto:mperry@provincetown-ma.gov)  
508.487.7087