

Eligibility for the Property Tax Payment Deferral Program

1. Property owners must provide documentation of financial hardship that is directly related to the imposition of tariff changes after March 1, 2025. This determination will be made under the sole discretion of the Chief Financial Officer of the City of Cambridge or designate.
2. Applications must be accompanied by documentation that supports the claim of financial hardship due to the imposition of tariffs as determined in eligibility criteria one. Evidence of reduced employment, significant loss of business income or other evidence deemed acceptable by the Chief Financial Officer of the City of Cambridge or designate.
3. 2025 Interim property tax bills must be paid in full and no other accounts payable are in arrears with the City of Cambridge.
4. Properties must be returned on the 2025 assessment roll exclusively within the Large industrial, Industrial, Commercial or Residential property classifications. Inclusion in a classification will be at the sole discretion of the Supervisor of Tax and Assessment or designate.
5. Property owners may apply for the deferral at any time between May 15, 2025 and October 31, 2025.
6. Where any portion of property taxes remain unpaid after November 30, 2025, excluding any supplementary or omitted taxes that are not yet due, any late payment penalty, interest or fees accrued to the unpaid tax amounts during the applicable deferral period will remain due and payable on the account.
7. Upon determination of the submission of any false or inaccurate information provided with the application the applicant will be deemed ineligible for inclusion in the program. Eligibility for the program will be determined at the time of application approval and any changes in financial circumstances before November 30, 2025 will not affect eligibility.