

THE COMMONWEALTH OF MASSACHUSETTS

FY 2023 BROOKLINE APPLICATION FOR SENIOR STATUTORY EXEMPTION

General Laws Chapter 59, Section 5

ASSESSORS USE ONLY

Clause **41C**

OWNERSHIP _____
OCCUPANCY _____

Parcel ID _____

Must be filed with Board of Assessors on or before April 1 or three months after actual (not preliminary) tax bills are mailed for fiscal year, if later

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (see General Laws Chapter 59, Section 60)

INSTRUCTIONS:

This form has been sent to you so that the Assessors may begin processing the exemption to which you are entitled.

**Please review and make any corrections to this form as soon as possible.
Fill in all shaded areas and verify their accuracy.
Sign on reverse and return in the enclosed self-addressed envelope.**

If you are unable to return this form now, remember that it must be filed with the Board of Assessors within three months of the date of mailing of the actual real estate tax bill. The Assessors anticipate mailing the actual fiscal year 2023 real estate tax bills sometime in December 2022

A. IDENTIFICATION.

Name of Applicant: _____ Marital Status: _____

Telephone No.: _____

Legal Residence (domicile) on July 1: _____

Mailing Address (if different): _____

Location of property: _____ Number of Dwelling Units: _____

Did you own the property on July 1? _____

If yes, were you:

Sole Owner?: _____ Co-owner Spouse?: _____ Co-owner with others?: _____

Was the property subject to a trust as of July 1? _____

(If yes, attach trust instrument including all schedules)

Have you been granted any exemption in any other city or town (MA or other) for this year? _____

If yes, name of city or town: _____ Amount exempted: _____

B. EXEMPTION STATUS.

SENIOR 70 OR OLDER (65 or older by location option) Date of Birth: _____
 (If first year of application, attach copy of birth certificate.)

Have you owned and occupied the property as your domicile for at least 11 years? _____
 If no, list the other properties you owned and / or occupied during the past 11 years. (6 years if location option under 41C½ adopted.)

Address	Dates	Owned	Occupied
_____	_____	_____	_____
_____	_____	_____	_____

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.

Copies of your federal and state tax returns and other documentation are requested to verify your income.

	APPLICANT AND SPOUSE	CO-OWNER(S) AND SPOUSE
Retirement benefits (Social Security, Railroad, Federal, Mass. and Political Subdivisions)	\$ _____	\$ _____
Other pensions and retirement allowances	\$ _____	\$ _____
Wages, salaries and other compensation	\$ _____	\$ _____
Net profits from business, profession or property rental	\$ _____	\$ _____
Interest and dividends	\$ _____	\$ _____
Other receipts (rent, capital gains, public assistance, etc.)	\$ _____	\$ _____
TOTALS	\$ _____	\$ _____

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR

Documentation is requested to verify your assets.

PLEASE COMPLETE BELOW WHERE SHADED

R E A L	Domicile:	Previous fiscal year Assessed valuation	Amount due on mortgage	Value
			\$ _____	\$ _____
	All other:		\$ _____	\$ _____
Bank accounts:	Name and address of bank		Account number	Value
	_____		_____	\$ _____
	_____		_____	\$ _____
	_____		_____	\$ _____
P E R S O N A L	Stocks, bonds, securities, etc.:	Description and amount owned		Value
		_____		\$ _____
		_____		\$ _____
	Other non-exempt personal property, including motor vehicles and trailers:			
	Type	Description		Value
	_____	_____		\$ _____
			TOTAL	\$ _____

E. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. 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.

_____ Your signature _____ Date

If signed by agent, attach copy of writted authorization to sign on behalf of taxpayers.

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS

You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets. You may be eligible for an exemption if you fall into any of these categories:

- Legally blind person
- Veteran with a service-connected disability
- Surviving spouse of a servicemember or national guard member or veteran who died from active duty injury or illness
- Surviving spouse
- Minor child of a deceased parent
- Senior citizen age 70 and older (65 and older by local option)

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION

You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED

Your application must be filed with the Board of Assessors on or before April 1 or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.**

PAYMENT OF TAX

Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION

Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL

You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.