

THE COMMONWEALTH OF MASSACHUSETTS

FY 2023 BROOKLINE APPLICATION FOR PROPERTY TAX DEFERRAL SENIOR 65 AND OLDER

General Laws Chapter 59, Section 5

ASSESSORS USE ONLY

Clause **41A**

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)

**Tax Deferral and Recovery Agreement form 97-1 must accompany this application
unless already on file and persons with interest in property remain the same.**

INSTRUCTIONS:

This form has been sent to you so that the Assessors may begin processing your property tax deferral.

**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: _____ Date of Birth: _____

Social Security No.: _____ Telephone No.: _____

Legal Residence (domicile) on July 1: _____ Marital status: _____

Mailing Address (if different): _____

Location of property: _____

Have you owned and occupied the property as your domicile for at least 10 years? _____

If no, list the other properties you owned and / or occupied during the past 10 years.

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

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

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

Amount of tax you are seeking to defer this year: _____

B. PERSONS WITH INTEREST IN PROPERTY.

Did you own the property on July 1? _____

If yes, were you

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

Was there a mortgage on the property as of July 1? _____

If yes, the amount due on the mortgage: _____

Name of the mortgagee(s): _____

Was the property subject to a life estate on July 1? _____

If yes, the name of the remaindermen (person receiving the property after your death):

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

(If yes, attach trust instrument including all schedules)

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

Copies of your federal and state tax returns 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 or profession	\$ _____	\$ _____
Interest and dividends	\$ _____	\$ _____
Other receipts (rent, capital gains, etc.)	\$ _____	\$ _____
TOTALS	\$ _____	\$ _____

D. 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.