



TOWN of LONGMEADOW MASSACHUSETTS



BOARD OF ASSESSORS

20 Williams Street
Longmeadow, MA 01106
Telephone 413-565-4115

BOARD MEMBERS

Lawrence Rubin, Chair
Carolyn Reed, MAA
Michael Zeller

ASSISTANT ASSESSOR

Jessica Guerra

ASSESSORS OFFICE ASSISTANT

Alice Chenault

TO: **Veterans** Receiving Personal Exemptions

RE: Reduction in Real Estate Property Tax due to Exemption

The State Legislature allows cities and towns to grant exemptions to certain individuals who meet the necessary qualifications. A tax exemption is a discharge from the obligation to pay a portion of a tax. In Massachusetts, assessors' offices are charged with administering these programs.

An applicant for an exemption **must:**

1) Complete the appropriate form **each** year and 2) Provide to the assessors whatever information is reasonably required to establish eligibility. If you qualify for a personal exemption, it will appear on either the 3rd or 4th quarter bill due February 1, 2019 or May 1, 2019 respectively.

The purpose of this letter is to provide you with the appropriate form, and assist you with providing the necessary documentation for the Board of Assessors to make their decision. **Copies** of the necessary information is sufficient along with the **signed** form. If you would like to deliver the documents and have difficulty negotiating the stairs, please alert someone on the first floor that you would like assistance from one of the staff in the Assessors' office.

QUALIFYING VETERANS – GREEN FORM

The predominant Veterans' Exemptions granted in Longmeadow are listed below;

Clause 22 - \$400 Reduction in Property Taxes

1. Fill in Section A on Page 1,
2. Fill in Section B on Page 2,
3. Sign and date Section C on Page 2
4. Provide Certificate from the Veterans Administration indicating at least a 10% service connected disability as of July 1, 2018(Required for initial year of application only.)

Clause 22E - \$1,000 Reduction in Property Taxes

1. Fill in Section A on Page 1,
2. Fill in Section B on Page 2,
3. Sign and date Section C on Page 2,
4. Provide Certificate from Veterans Administration indicating 100% disability as of July 1, 2018 (Required for initial year of application only).

Please call this office if you have questions or need assistance.

APPLICATIONS MUST BE FILED BY APRIL 1, 2019

| |
|-----------------------|
| 22D |
| Assessors' Use only |
| Date Received _____ |
| Application No. _____ |
| Parcel Id. _____ |

Name of City or Town

VETERAN
FISCAL YEAR _____ APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 59, § 5

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

| | |
|--|--|
| | |
|--|--|

Return to: Board of Assessors

Must be filed with assessors on or before December 15 or 3 months after actual (**not** preliminary) tax bills are Mailed for fiscal year if later. (Due April 1, 2019)

INSTRUCTIONS: Complete the following. Please print or type.

A. IDENTIFICATION. Complete this section fully.

| | |
|--|--|
| Name of Applicant _____ | |
| Telephone Number _____ | Marital Status _____ |
| Legal Residence (Domicile) on July 1, _____ | Mailing Address (If different) _____ |
| No. Street _____ City/Town _____ Zip Code _____ | |
| Location of Property: | No. of Dwelling Units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____ |
| Did you own the property on July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| If yes, were you: Sole Owner <input type="checkbox"/> Co-owner with Spouse Only <input type="checkbox"/> Co-owner with Others <input type="checkbox"/> | |
| Was the property subject to a trust as of July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| If yes, please attach trust instrument including all schedules. | |
| Have you been granted any exemption in any other city or town (MA or other) for this year? Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| If yes, name of city or town _____ Amount exempted \$ _____ | |

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

| | | |
|------------------------------------|--|-----------------------|
| Ownership <input type="checkbox"/> | GRANTED <input type="checkbox"/> | Assessed Tax \$ _____ |
| Occupancy <input type="checkbox"/> | DENIED <input type="checkbox"/> | Exempted Tax \$ _____ |
| Status <input type="checkbox"/> | DEEMED DENIED <input type="checkbox"/> | Adjusted Tax \$ _____ |
| Income <input type="checkbox"/> | | |
| Assets <input type="checkbox"/> | | Board of Assessors |
| Date Voted/Deemed Denied _____ | | |
| Certificate No. _____ | | |
| Date Cert./Notice Sent _____ | | |
| Exemption: Clause _____ | Date: _____ | |

B. EXEMPTION STATUS. Check the status that applies to you and complete the questions that follow.

VETERAN

VETERAN'S SPOUSE

Veteran's Name _____

Was the property the veteran's domicile as of July 1, _____?

Yes No

If no, where does the veteran reside? _____

VETERAN'S/SERVICEMEMBER'S/ NATIONAL GUARD MEMBER'S SURVIVING SPOUSE or SERVICEMEMBER'S SURVIVING PARENT

Deceased Veteran's/Servicemember's/National Guard member's Name _____

If first year of application, attach copy of death certificate.

If you are surviving spouse, have you remarried? Yes No

Date Enlisted/Inducted _____

Date Discharged _____

Type of Discharge _____

If first year of application, attach copy of discharge papers.

Military Decorations or Awards _____

Did the veteran/servicemember/national guard member live in Massachusetts for at least 6 months before entering the service? Yes No If no, list places and dates where veteran or member lived during the last 6 years or if deceased, the 6 years before death (2 years if local option adopted - See Assessors)

Address

Dates

| Address | Dates |
|---------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Continue list on attachment in same format as necessary.

If yes to any of the next 2 questions and if first year of application, (1) attach documentation from U.S. Dept. of Veterans Affairs, branch of service or doctor and (2) list above places and dates where surviving spouse has lived during the last 6 years (2 years if local option adopted - See Assessors)

Was the servicemember or national guard member killed or presumed killed in a combat zone? Yes No

Was the servicemember's or national guard member's death a proximate result of a combat injury or disease? Yes No

If yes to any of the next 3 questions and

If first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

If exemption granted previously, attach certificate only if disability rating is 100% or has changed.

Does the veteran have a service-connected disability? Yes No

Has the veteran acquired "specially adapted housing?" Yes No

Is the veteran a paraplegic? Yes No

C. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

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 who died in combat or from combat injury or disease
- 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 administrator or executor 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 by December 15 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 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.
