



# TOWN of LONGMEADOW MASSACHUSETTS



**BOARD OF ASSESSORS**  
20 Williams Street  
Longmeadow, MA 01106  
Telephone 413-565-4115

**BOARD MEMBERS**  
Lawrence Rubin, Chairman  
Carolyn Reed, MAA  
Michael Zeller

**ASSISTANT ASSESSOR**  
Jessica Guerra  
**ASSESSOR'S OFFICE ASSISTANT**  
Alice Chenault

TO: Recipients of **Senior/Elderly Exemptions**

RE: Property Tax Deferral

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. Under Clause 41A, seniors may also be able to delay payment of their property taxes. A property tax deferral does not discharge the tax obligation like an exemption. Instead, it defers payment until the senior sells the property or passes away. A deferral allows seniors to use resources that would go to pay taxes to defray living expenses instead. Taxpayers who qualify for personal exemptions under other clauses in M.G.L. c. 59, § 5 (for example, for seniors, disabled veterans, blind persons or surviving spouses) may defer all or part of the balance of their reduced taxes. In Massachusetts, assessors' offices are charged with administering these program. 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.

The purpose of this letter is to provide you with the appropriate form, and explain what documentation is required for the Board of Assessors to make a decision to approve or deny the application. We will accept copies of the necessary information 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.

## **SENIOR PERSONS (65 Years of age or older) – BLUE FORM**

### **Clause 41A – Deferral of Taxes**

1. Fill in Section A on Page 1,
2. Fill in Section B, C and D on Page 2,
3. Sign and date Section E on Page 3,
4. Provide verification of income and assets for Section D that was filled out,
  - Income and asset guidelines are detailed on the enclosed sheet.

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

**APPLICATIONS MUST BE FILED BY APRIL 1, 2019**

18	41A
Assessors' Use only	
Date Received	
Application No.	
Parcel Id.	

LONGMEADOW

Name of City or Town

SENIOR

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)

[Empty box for stamp or signature]

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  2  3  4  Other \_\_\_\_\_

Did you own the property on July 1, \_\_\_\_\_? Yes  No

If yes, were you: Sole Owner  Co-owner with Spouse Only  Co-owner with Others

Was the property subject to a trust as of July 1, \_\_\_\_\_? Yes  No

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  No

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"/>		
Date Voted/Deemed Denied _____		Board of Assessors
Certificate No. _____		
Date Cert./Notice Sent _____		
Exemption: Clause _____	Date: _____	

**B. EXEMPTION STATUS.** Complete the questions that follow.

**SENIOR 70 OR OLDER (65 or older by local option- See Assessors)** 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? Yes  No

*(6 years if local option under Clause 41C½ adopted - See Assessors)*

*If no, list the other properties you owned and/or occupied during the past 11 years (6 years if local option under Clause 41C½ adopted - See Assessors.)*

Address	Dates	Owned	Occupied
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

*Continue list on attachment in same format as necessary.*

**C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.** Complete this section. Copies of your federal and state income tax return, and other documentation, may be requested to verify your income.

	Applicant & Spouse	Co-owner(s) & Spouse(s)
Retirement Benefits (Social Security, Railroad, Federal, MA & 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 (Capital Gains, Public Assistance, etc.) .....		
TOTALS		

**D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR.** Complete this section. Documentation may be requested to verify your assets.

Real Estate	Assessed Valuation	Amount Due on Mortgage	Value
Domicile	_____	_____	_____
Other	_____	_____	_____
<b>Personal Estate</b>			
Bank Accounts: Name & Address of Bank	_____		_____
	_____		_____
	_____		_____
Stocks, Bonds, Securities, etc.: Description & Amount	_____		_____
	_____		_____
Motor Vehicles & Trailers: Year, Make & Model	_____		_____
	_____		_____
Other Non-exempt Personal Property: Kind & Description	_____		_____
	_____		_____
	TOTAL		_____

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**E. 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.

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Signature

Date

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

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## 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 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.

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