



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: Recipients of **Senior/Elderly 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.

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.

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 (70 Years of age or older) – BLUE FORM Clause 41C - \$500

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, 2020



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PRINCIPAL ASSESSOR

Robert P. Leclair, MAA, RMA, CMA

FY2020 CLAUSE 41C/D – ELDERLY EXEMPTION QUALIFICATION REQUIREMENTS

- 1. Age - Must** be 70 years of age by July 1, 2019 (Birth certificate required for first time applicants.)
- 2. Residency** – Must have owned & occupied real estate for 5 years and lived in MA for 10 years.
- 3. Income (Verified as of January 1, 2019 – Tax return for 2018 Calendar Year):**
Gross receipts from all sources minus applicable Social Security allowance must be less than:
\$22,491 if single (\$16,407 last year + 0.59%=\$16,504 plus \$4,523 Social Security allowance.)
\$27,531 if married (\$18,896 last year + 0.59%=\$18,980 plus \$6,785 Social Security allowance.)

Please Note: An applicant must provide to the Assessors whatever information is reasonably required to verify the following sources of income.

- ✓ Retirement Benefits (Social Security, Railroad, Federal and/or Massachusetts Gov., etc.)
 - If Social Security, provide **FORM SSA-1099 for Calendar 2018**
- ✓ Wages, Salaries and Other Compensation (Net profit from Business or Profession)
- ✓ Interest, Dividends, Mortgage Payments by Family Members
- ✓ Other Receipts, (Rent, Capital Gains, etc.)

(Annual income is adjusted only through a Social Security deduction.)

- 4. Assets** (Value of all property, except domicile, household furnishings, etc. as of July 1, 2018)
\$38,127 if single (\$34,710 last year plus 0.59%)
\$40,852 if married (\$37,796 last year plus 0.59%)

Please Note: In order for an exemption to be processed, an applicant must provide to the Assessors whatever information is reasonably required to verify the following assets.

- ✓ Real Estate - Other than the domicile which can be up to a three family home.
- ✓ Bank Accounts - Provide account numbers and paperwork showing balance.
- ✓ Stocks, Bonds, Securities, Etc. (Description and amount.)
- ✓ Other: Personal property such as cars or boats; rental property, summer home, etc.
- ✓ Assets can include savings accounts, checking, stocks, bonds, money market, certificates of deposit, motor vehicles, boats, real estate, etc.

Documentation for Income and Assets can be in the form of your federal and state income tax returns, W-2, 1099-INT, 1099-DIV, Bank Books and Statements, etc.

EXEMPTIONS MUST BE FILED BY APRIL 1, 2020

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

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)

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, 2020)

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		Board of Assessors
Date Voted/Deemed Denied	_____	
Certificate No.	_____	
Date Cert./Notice Sent	_____	

Exemption: Clause

Date:

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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	_____	_____	_____
Personal Estate			
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		_____

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.

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 service member 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.
