MUST BE FILED BY TUESDAY, APRIL 1, 2014, 4:00 P.M.

17	41
ASSESSORS' USE ONLY	
Application No.	
Date Received:	

STATE TAX FORM 96-1
Rev. 7/2009

THE COMMONWEALTH OF MASSACHUSETTS

BELMONT

SENIOR
APPLICATION FOR STATUTORY EXEMPTION

FISCAL YEAR 20 14

General Laws Chapter 59, § 5

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

Belmont Assessors' Office
Homer Municipal Building
19 Moore Street
PO Box 56
Belmont, MA 02478

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.

Exception: Seniors must file by the **earlier** abatement application deadline if local option Clause 41C ½ accepted. See Assessors.

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, 2013 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, 2013 ? 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, 2013 ? 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	☐	GRANTED	☐	Assessed Tax	$ _____
Occupancy	☐	DENIED	☐	Exempted Tax	$ _____
Status	☐	DEEMED DENIED	☐	Adjusted Tax	$ _____
Income	☐				
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

(OVER)

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 41C ½ 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 41C ½ adopted – See Assessors.)

Address	Dates	Owned	Occupied
		☐	☐
		☐	☐

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.

***MINIMUM SOCIAL SECURITY REDUCTION FY2014: SINGLE = $4,381.00, MARRIED = $6,572.00**	Applicant & Spouse	Co-owners(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.)……..		
***MINIMUM SOCIAL SECURITY REDUCTION =**		
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 and 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:

- Blind
- Veteran with a service-connected disability
- Surviving spouse
- Minor child of 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 for any personal exemption, except local option Clause 41C ½ for seniors, 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 for Clause 41C ½ must be filed by the earlier abatement application deadline for the fiscal year, which is the same date that the first actual tax payment for the year is due. 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 State Postal Service. THIS DEADLINE CANNNOT 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.

ASSESSORS' USE ONLY

41C ONLY: IMPACT ON CPA SURCHARGE

	FY 2014 ASSESSED VALUE	FY 2014 TAXES	FY 2014 CPA SURCHARGE	FORMULA FOR FY 2014 CPA SURCHARGE
Assessed				See *
Exempted				FY 2014 Exempted Taxes x 1.5%
Adjusted				Difference
AMOUNT OF SURCHARGE TO BE EXEMPTED FY2014 =				

*(((FY 2014 Assessed Value – 100,000 CPA Residential Exemption) x FY 2014 Tax Rate/1,000) x 1.5%)