

The Commonwealth of Massachusetts

NORTHFIELD

Name of City or Town

17	41
Assessors' Use only	
Date Received	
Application No.	
Parcel Id.	

SENIOR
FISCAL YEAR 2024 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 April 1, or 3 months after actual (not preliminary) tax bills are mailed for fiscal year if later.

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, 2023 _____	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, 2023 ? 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, 2023 ? 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: _____	

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

☐
☐
☐
☐
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.

2022		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				

JULY 1, 2023

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 servicemember, 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 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.

RETURN TO THE ASSESSORS OFFICE BY: **3 PM APRIL 1, 2024**

SENIOR EXEMPTION APPLICATION CL. 17D & 41C FOR FY2024

(IF THIS IS YOUR FIRST TIME APPLYING, PLEASE USE **LAVANDER** APPLICATION)

Section A: Please be sure to fill it out completely

Section B: If you are 65 or older, fill out date of birth and answer the questions
You must be 65 by July 1, 2023

Section C: List all income (including interest) for calendar year 2022 on savings and checking accounts, social security, pensions, bonds, dividends, rental income, and wages. **YOU WILL BE REQUIRED TO PROVE THIS INFORMATION***

Section D: List all banks and other institutions where you have accounts and the balances as of **July 1, 2023**

Section E: Be sure to sign and date the form

The application for exemption is ***not*** public record and the information is kept strictly confidential. You will be issued a certificate of exemption upon qualification after the tax bills are sent.

If you require assistance, call 498-2901 ext. 118 or email assessors@northfieldma.gov
Office Hours are Monday thru Thursday 9 am to 3 pm. If you do come to the office, please bring with you all savings, passbooks, checking account register, income verification from social security, pensions, 1099's, (banks issue this form in January to report interest earned for prior year), W-2's and any requested certificates.

Northfield Board of Assessors
Bethany Walker, clerk

**In accordance with Massachusetts General Law Chapter 59 section 5, the Board of Assessors MUST include the applicants and co-applicant (if applicable) whole estate when determining eligibility for exemption. Whole estate is defined as all assets to which the applicant has legal title and access as sole, joint owner or trustee that contribute to his or her total worth. It includes the cash on hand in checking and savings accounts, value of personal property, stocks, bonds, money market and individual retirement accounts or loans receivable, value of applicant's ownership interest in real estate (i.e. second homes, parcels of land), and balances of private pensions or 401(k) accounts once the applicant legally qualifies for distribution. Excluded from the applicant's whole estate is the value of registered motor vehicles, cemetery plots, clothing and household furniture and effects at the applicant's domicile. The value of the applicant's domicile of no more than a three-family house may also be excluded. Documentation may be requested to verify your assets.*

If the applicant owns the property with anyone other than his or her spouse, each of those co-owners must meet the gross receipts and the whole estate requirements for the applicant to qualify for exemption. A gross receipt is defined as income from all sources and is broader than taxable income for federal or state income tax purposes. It includes wages, salaries, bonuses, commissions, public and private pensions, social security, alimony, child support, lottery winnings, interest and dividend income, capital gains, life insurance proceeds, net income from business or rental property after deduction of related business expenses and losses, public assistance, disability payments, unemployment compensation, workman's compensation, regular cash or financial contributions or gifts from family or other persons outside the household, and any other income.

An applicant who qualifies only receives an exemption equal to the percentage of his or her ownership interest in the property. Copies of your federal and state tax income returns and other documentation may be requested by the Assessors to verify your gross receipts.