

Town of Shirley
Board of Assessors

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STATUTORY EXEMPTIONS
CHAPTER 59, SECTION 5 OF THE MASSACHUSETTS GENERAL LAWS RELATING TO TAXATION

The Commonwealth of Massachusetts provides exemptions to qualified persons that help to defray the amount of property taxes to be paid. Each exemption has requirements that the applicant must meet in order to be eligible.

No exemption is automatic after the first year the application is filed; an application and supporting documentation must be filed annually. As a courtesy, the Assessors office mails prior year exemption recipients an application form on October 1 of each year. Applicants are responsible to obtain and complete the form and provide the required supporting documentation.

Application Deadline: In order to receive the exemption as a deduction off the actual tax bills, we ask to receive the completed application and required supporting documentation by [December 1, 2014](#). If received after then, the exemption will be in the form of an abatement/refund. Applications must be received within three months of the mailing date of the actual tax bills for [FY2015](#), (filing deadline is on or by [March 31, 2015](#)) to be considered by the Assessors.

The following describes the types of exemptions and the qualifications of the applicant:

SURVIVING SPOUSE/MINOR OR PERSONS OVER 70
Clause 17D

Clause 17D offers an exemption of \$175.00 of the actual taxes due for two groups of persons, (1) a surviving spouse or minor whose parent is deceased or (2) a person or persons over seventy years of age. The requirements for Clause 17D are as follows:

The premises must be owned and occupied by the applicant as a domicile on July 1 of the assessment year. A person over the age of seventy must have owned and occupied the property as a domicile for not less than five (5) years.

The total estate, both real and personal property, cannot exceed \$40,000. Under Clause 17D the total value of the domicile, except that which produces income, will not be included in the total estate. Documentation is required to establish financial condition.

BLIND PERSONS
Clause 37A

Under Clause 37A an exemption of \$500.00 is available to a blind person who is a legal resident of Massachusetts. The applicant must own and occupy the property as his/her domicile and must be legally blind according to the specifications of the Commission for the Blind. Each year the applicant must furnish a certificate from the Commission of the Blind.

ELDERLY
Clause 41D

Clause 41D provides an exemption of \$500.00 to persons who have reached his/her 70th birthday prior to July 1 of the assessment year. Clause 41D takes into consideration *both* gross receipts *and* the total estate of the applicant. The following requirements must be met in order to qualify:

The applicant must own and occupy the property as a domicile on July 1. The applicant must have been domiciled in Massachusetts for ten (10) years and must have owned and occupied real property or other real property in Massachusetts as his/her domicile for five (5) years.

If single and applying in FY2015, the gross receipts of the applicant in the preceding year cannot exceed \$19,037 after adjusting for an allowable deduction determined by the Commissioner of Revenue for applicants who receive income from federal Social Security, railroad retirement, or government employee pensions, annuities, or retirement plans of \$4,447 for worker. Under Clause 41D the whole estate, both real and personal property, may not exceed \$35,681.

If married and applying in FY2015, the combined gross receipts of the applicants/owners in the preceding year cannot exceed \$21,152 after adjusting for an allowable deduction determined by the Commissioner of Revenue for applicants who receive income from federal Social Security, railroad retirement, or government employee pensions, annuities, or retirement plans of \$4,447 for worker and \$2,224 for spouse. Under Clause 41D the whole estate, both real and personal property, may not exceed \$38,229 if married.

The value of the domicile is excluded from the whole estate calculation except that which produces income. Documentation is required to establish financial condition of both income and assets.

VETERANS
Clauses 22a-f, 22A, 22B, 22C, 22D, 22E, & PARAPLEGIC

Under the Veteran's Clauses, an exemption is granted to certain qualifying veterans, their spouses, surviving spouses, or surviving parents. A veteran includes anyone who has served in the armed forces per MGL c. 4 sec. 7, cl. 43rd as amended by the Acts of 2004. These exemptions are available to the following persons: veterans with a service connected disability of 10% or more as determined by the Veterans Administration or branch of service from which separated, Purple Heart recipients, Gold Star Mothers & Fathers, veterans who suffered in the line of duty the loss or permanent use of one or more eyes, hands, or feet, or paraplegic veterans. Please contact the Assessors Office for more detailed information.

Service connected disability per the Veterans Administration of 10% to 99% may qualify for Clause 22a-f, which have an exemption amount of \$400. Service connected disability per the Veterans Administration of 100% may qualify for Clause 22E, which has an exemption amount of \$1000. Clauses 22A, 22B, 22C, 22D, Paraplegic each have clause specific requirements.

OTHER INFORMATION

The Town of Shirley has voted to accept local option MGL Chapter 73, Section 4 which grants additional real estate tax exemptions. This option must be accepted by a majority vote of town meeting and must be made annually prior to the approval of the tax rate. A percentage for the increase will be stated in the article. For FY2015 the percentage adopted was 100%. Ch 73 S 4 stipulates that an applicant can not pay less tax than what was paid the prior year.

Any persons who feel they may qualify for any of these exemptions or have a question concerning exemptions is encouraged to contact the Board of Assessors at the Shirley Town Offices or call (978) 425-2600 ex 220.

| | | | | |
|---------------------|----|----|----|-------|
| 17 | 22 | 37 | 41 | 42&43 |
| Assessors' Use only | | | | |
| Date Received | | | | |
| Application No. | | | | |
| Parcel Id. | | | | |

Name of City or Town

SENIOR -- SURVIVING SPOUSE OR MINOR -- VETERAN -- BLIND
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.

Exception: Seniors must file by the **earlier** abatement application deadline if local option Clause 41C½ accepted. See Assessors.

INSTRUCTIONS: Complete all sections that apply. If you qualify under more than one category, you will receive the exemption that provides the greatest amount of assistance. Please print or type.

A. IDENTIFICATION. Complete this section fully.

| | | | | | |
|--|--------|-----------|--------------------------------------|--|--|
| Name of Applicant _____ | | | Marital Status _____ | | |
| Telephone Number _____ | | | Mailing Address (if different) _____ | | |
| Legal Residence (Domicile) on July 1, _____ | | | _____ | | |
| 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: _____ | |

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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

BLIND PERSON

Were you legally blind as of July 1, _____? Yes No

Are you registered with Mass. Commission for the Blind? Yes No

If yes, give Certificate Number _____ Date Registered _____ Attach copy of certificate.

If no, attach a letter from your doctor indicating status as of July 1.

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

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 SURVIVING SPOUSE/ PARENT

Deceased Veteran'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 live in Massachusetts at least 6 months before entering the service? Yes No

If no, list places and dates where the veteran was domiciled during the last 6 years. (2 years if local option adopted - See Assessors)

Address

Dates

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Continue list on attachment in same format as necessary.

Was the servicemember killed or presumed killed in a combat zone? Yes No *If yes, date of death _____*

Was the servicemember's/veteran's death a proximate result of a combat injury or disease? Yes No

If yes and 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 surviving spouse lived during the last 6 years (2 years if local option adopted - See Assessors)

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

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

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

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

Is the veteran a paraplegic? Yes No

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

SURVIVING SPOUSE Deceased Spouse's Name _____
Date of Death _____
Have you remarried? Yes No If yes, date of remarriage _____

MINOR WITH PARENT DECEASED Deceased Parent's Name _____
Date of Death _____

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

Are you a surviving spouse or a minor child of a firefighter or a police officer killed in the line of duty? Yes No

IF NO, AND NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION D

If yes, and this is the first year of application, provide circumstances of death.

GO ON TO SECTION E

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.

GO ON TO SECTION C

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR. Complete this section if you are a senior.
Copies of your federal and state tax income returns, 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 | | |

GO ON TO SECTION D

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR. Complete this section if you are a (1) surviving spouse, (2) minor child of a deceased parent, or (3) senior. 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 | _____ |
| GO ON TO SECTION E | | | |

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 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.
