



TOWN of LONGMEADOW
MASSACHUSETTS
01106



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

ASSESSORS ASSISTANT CLERK

Alice Chenault

TO: Recipients of Personal Exemptions
RE: Personal Exemptions from Property Tax

As you are aware, 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. In Massachusetts Assessors' offices are charged with administering this 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. If you qualify for a personal exemption, it will appear on the 3rd or 4th quarter bill that is due February 1, 2020 or May 1, 2020 respectively.

The purpose of this letter is to provide you with the appropriate form, and assist you with providing the necessary documentation for the Board of Assessors to make a decision. **Copies** of the necessary information are sufficient along with the **signed** form. If you would like to deliver the documents and have difficulty negotiating the stairs at the Town Hall, please alert someone on the first floor that you would like assistance from one of the staff in the Assessors' office.

BLIND PERSONS – YELLOW FORM

Clause 37 - \$437.50

1. Fill in Section A on Page 1,
2. Fill in Section B on Page 2,
3. Sign and date form on Page 2,
4. If filing for the first time, provide a certificate from the **Commission for the Blind** attesting to a condition of legal blindness as of July 1, 2019, or provide a similar letter from your doctor indicating your status as of July 1, 2019.

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

APPLICATIONS MUST BE FILED BY APRIL 1, 2020

37
Assessors' Use only
Date Received
Application No.
Parcel Id.

Name of City or Town

BLIND
FISCAL YEAR _____ APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 5, § 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	No. of Dwelling Units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____
Location of Property: _____	
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. Complete the questions that follow.

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.

C. 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 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.
