

## **RESIDENTIAL EXEMPTION**

Each year, at the option of the Mayor and City Council, an exemption of not more **than 35% of the average assessed value of all Class One, residential parcels**, may be applied to residential parcels that are the principal residence of the taxpayer as of January 1<sup>st</sup> of the previous year. The intent of the exemption is to promote owner occupancy.

As stated above, please note the 35% is **not** a deduction of your individual property assessment.

The Residential Exemption is a dollar amount of value that is exempt from taxation. For example, in FY 2020, a home valued at \$700,000 and eligible for a residential exemption would have had \$324,011 deducted from the property's assessed value. This saved qualified homeowners \$3,269.27 on their tax bill.

The Residential Exemption is in addition to any other exemption that a taxpayer may be entitled. In no event, however, may any parcel of real estate be assessed for less than ten percent of its fair cash value. This Residential Exemption credit is applied to the third quarter tax bill. Property owners who do not receive such a credit on this bill and believe they qualify, must file a Residential Exemption application with the Assessors' Office.

### **WHO CAN APPLY FOR FY 2021?**

A taxpayer who owns and occupies residential property as their principal residence as of **January 1, 2020** may apply for this exemption.

For the purpose of this exemption, **the principal residence is the address from which your Massachusetts STATE Income Tax Return is filed**. To verify eligibility, a copy of **your 2019 STATE return is required**. You may withhold your Social Security number and any financial information that is on your return. In addition, see approved documentation list on next page.

An individual owner may qualify for a Residential Exemption on **ONE** parcel only.

### **WHAT FORMS ARE REQUIRED?**

The Residential Exemption application and required documentation list is available in the Assessors' Office or may be **downloaded** from the forms library site on the city Assessors' Department page.

### **WHEN MUST AN APPLICATION BE FILED?**

An application for Residential Exemption must be filed with the Assessors Office within three months of the mailing of the third quarter (actual) tax bill. Please contact Assessors Office if unsure of date.

### **APPEAL OF THE ASSESSORS' DECISION**

You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.

\*For additional information, please contact the Assessors Office at 617-625-6600 ext. 3100.

**FY2021 APPLICATION FOR RESIDENTIAL EXEMPTION WILL NOT BE  
ACCEPTED WITHOUT PROPER DOCUMENTATION**

**TO CONFIRM YOUR RESIDENCY AS OF **January 1, 2020** YOU  
MUST SUBMIT:**

- **2019 STATE Income Tax Return (front page only with signature), (NOT FEDERAL).** Please feel free to withhold your **social security number and earnings**. If you filed an extension, please provide us with a copy of that request.

**IN ADDITION** to your tax return, you **must submit at least ONE** of the following:

- Automobile registration showing your name at the address in question with an effective date prior to or covering **01/01/20**.  
(Not applicable if you have a leased vehicle).
- Phone bill addressed to you at the property in question covering **01/01/20**.
- Other utility bill, (gas, electric, or cable television) addressed to you at the property in question covering the period that includes **01/01/20**. **Note that utility bills must show the mailing address, not just where the service is provided.**  
Water and property tax bills are **not** acceptable.
- Checking statement, (not mortgage) covering **01/01/20**. Feel free to withhold financial information and account number.

**Note:** If you own or partially own ANY other residential real estate, you must submit a copy of the most recent actual property tax bill for the property.

The Board of Assessors reserves the right to require additional documentation.

Documentation submitted is not open to public inspection.

**RESIDENTIAL EXEMPTION  
THE COMMONWEALTH OF MASSACHUSETTS**

City of Somerville, 93 Highland Ave., Somerville, MA 02143  
NAME OF CITY OR TOWN

**APPLICATION FOR RESIDENTIAL EXEMPTION  
MUST BE FILED WITHIN 3 MONTHS AFTER THE DATE THE TAX BILL WAS SENT.**

The undersigned being aggrieved by the failure to receive a residential exemption on real estate situated at: \_\_\_\_\_ for fiscal year: \_\_\_\_\_ hereby applies for such an exemption. Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_

**STATEMENT OF FACTS**

Name(s) of record owner(s): \_\_\_\_\_

Name of applicant: \_\_\_\_\_

Was the real estate owned and occupied by you as your principal residence on January 1, \_\_\_\_\_?

YES \_\_\_\_\_ NO \_\_\_\_\_ Date Acquired : \_\_\_\_\_ How Acquired \_\_\_\_\_

(by purchase, inheritance, foreclosure, gift, etc)

Do you own or partially own any other real estate? YES \_\_\_\_\_ NO \_\_\_\_\_ If yes, please list address  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Have you ever received a residential exemption in any other city or town? If so, give the address of the property and the year(s) in which the exemption was received. \_\_\_\_\_  
\_\_\_\_\_

Will you receive or have you applied for a residential exemption in any other city or town for the fiscal years to which this application relates? \_\_\_\_\_ If so, give the name of the city or town and the address of the property to which the exemption relates. \_\_\_\_\_

Signing this form under the penalties of perjury has the legal effect of swearing under oath to the truthfulness of the information contained herein: All items on this form must be completed. In addition to other sanctions provided by law, intentional misrepresentation of facts in this application may result in cancellation of this exemption.

SUBSCRIBED THIS \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ UNDER THE PENALTIES OF PERJURY.

Signature of Applicant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

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**THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX.**

**(OVER)**

APPLICATION FOR  
RESIDENTIAL EXEMPTION  
FROM REAL ESTATE ATX  
CITY OF SOMERVILLE  
THE COMMONWEALTH OF MASSACHUSETTS  
(back page)

**FOR ASSESSORS' RECORDS**

Notice Hearing  
Sent \_\_\_\_ / \_\_\_\_ / \_\_\_\_ for hearing: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ held: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ with: \_\_\_\_\_

Exemption: \_\_\_\_\_ in previous year \$ \_\_\_\_\_ Page: \_\_\_\_\_ Line: \_\_\_\_\_  
(ALLOWED OR DISALLOWED)

EXEMPTION DISALLOWED: \_\_\_\_\_

EXEMPTION ALLOWED (REASON)  
TO THE EXTENT OF \$ \_\_\_\_\_ ON THE TOTAL  
VALUATION OF \$ \_\_\_\_\_

Under General Laws, Chapter 59, §. 5C

\_\_\_\_\_  
\_\_\_\_\_. BOARD OF ASSESSORS

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_ of the City of Somerville