



CITY OF SOMERVILLE, MASSACHUSETTS BOARD OF ASSESSORS

CPA SENIOR / LOW INCOME EXEMPTION INSTRUCTIONS FOR FY 2024

Dear Taxpayer:

The board of assessors will again be accepting applications for statutory exemptions for the current fiscal year 2024.

Before you get started we would like to inform you about the **requirements*** listed on the **back side of this letter**.

Together with your application please bring the following documents for all household members:

- An ID that shows your birthdate: driver's license, passport, or birth certificate;
- 2022 Federal Income Tax Return with all schedules.
- 2022 Massachusetts Income Tax return with all schedules, including circuit break if applicable.
- All 2022 Form 1099's and/or tax return schedules/worksheets that identify gross income.
- All 2022 W-2 forms.

For properties held in a trust the applicant must be a trustee and hold a beneficial interest in the trust. Please include a copy of the trust, and a copy of the schedule of Beneficiaries with this application.

The Board of Assessors can only consider timely filed applications. **Applications must be filed with the board of assessors by Monday April 1, 2024, 4:30 pm.**

The assessor's office will not consider or hold incomplete applications.

If you have any questions, please visit us at City Hall: Monday-Wednesday 8:30am - 4:30pm, Thursday 8:30am – 7:30 pm, Friday 8:30am – 12:30 pm. You can also contact the assessor's office at 617-625-6600 ext. 3100 or email us at assessing@somervillema.gov

With kind regards,

Assessor's Office

**COMMUNITY PRESERVATION SURCHARGE
LOW/MODERATE INCOME EXEMPTION**

**Exemption Eligibility Requirements
Fiscal Year 2024**

- 1. Applicant must own the property as of January 1, 2023.**
Must be (1) sole owner, (2) co-owner, (3) life tenant or (4) Trustee with a sufficient Beneficial Interest in the property under the terms of the trust.
- 2. Applicant must occupy the property as their domicile as of January 1, 2023.**
- 3. Applicant and each co-owner must have GROSS household Income during the 2022 calendar year as of January 1st, 2023, at or below the income limit for that owner's household type and at the number of household members.**

***Annual Income Limit by Household Type and Size
During Calendar Year 2022***

**Source: U.S. Department of Housing and Urban Development Area Wide Median
Income Data**

Household Type: Property owned by senior (60 or older)

Household Size	Annual Income Limit
1	\$104,500
2	\$119,450
3	\$134,370
4	\$149,300
5	\$161,244

Household Type: Property owned by non-senior (under age of 60)

Household Size	Annual Income Limit
1	\$83,600
2	\$95,550
3	\$107,500
4	\$119,450
5	\$128,995

LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS
FISCAL YEAR 2024 APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION
General Laws Chapter 44B

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 44B, § 3 and 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 all sections. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____			
Telephone Number _____		Marital Status _____	
Were you 60 years or older on January 1, <u>2023</u> ? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes and first year of application, please attach copy of birth certificate.</i>			
Legal residence (domicile) on January 1, <u>2023</u>			
No.	Street	City/Town	Zip Code
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 January 1, <u>2023</u> ? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes, were you:</i> 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 January 1, <u>2023</u> ? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes, please attach trust instrument including all schedules.</i>			
Have you been granted any exemption in any other city or town (MA or other) for this fiscal year? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes, name of city or town</i> _____		<i>Type of exemption</i> _____	

B. 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, the application 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.

YOU MUST ALSO COMPLETE SCHEDULES C - F ON FOLLOWING PAGES

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR SURCHARGE.
TO AVOID INTEREST AND COLLECTION CHARGES, YOU MUST PAY SURCHARGE AS BILLED BY DUE DATE.
IF EXEMPTION IS GRANTED AND SURCHARGE IS PAID IN FULL, REFUND WILL BE MADE.
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

C. HOUSEHOLD MEMBERS. List all members of your household on January 1 and provide requested information. Please list any members who are 18 and older and not full time students last. Documentation may be requested to verify information provided.

	Full Name (First, Middle, Last)	Relationship to Applicant	Age as of 1/1	Occupation or School Grade
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

Continue list on attachment, in same format, as necessary.

D. HOUSEHOLD OUT OF POCKET MEDICAL EXPENSES DURING PRECEDING CALENDAR YEAR. List total medical expenses incurred by all household members during calendar year before January 1 that were not paid by or reimbursed by employer, public or private health insurance or other third party. Includes amounts paid in health insurance premiums, co-payments, deductibles and other out of pocket expenses. Documentation may be requested to verify expenses claimed.

TYPE OF EXPENSE	Total Out of Pocket for Preceding Calendar Year
Health insurance premiums	\$ _____
Doctors	\$ _____
Hospitals	\$ _____
Diagnostic tests	\$ _____
Prescription drugs	\$ _____
Medical equipment	\$ _____
Other	\$ _____
TOTAL OUT OF POCKET	\$ _____

E. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR. List income received from all sources for each member of household 18 and older and not full time student during calendar year before January 1. Please list members in same order as shown in Schedule C above. Copies of federal and state income tax returns may be requested to verify income reported for each household member.

TYPE OF INCOME	Applicant Name	Member 1 Name	Member 2 Name	Member 3 Name
Wages, salaries, other compensation	\$	\$	\$	\$
Social Security				
Other pension/retirement benefits				
Interest/dividends				
Rental income				
Net profits from business or profession				
Capital gains				
Alimony				
Child support				
Public assistance				
Unemployment compensation				
Disability compensation				
Other (specify):				
TOTAL GROSS INCOME - MEMBERS	\$	\$	\$	\$
TOTAL GROSS INCOME - HOUSEHOLD				\$

Continue list on attachment, in same format, as necessary.

F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.

Does Schedule E above include the gross income of all co-owners of the property as of January 1, 2023? Yes ☐ No ☐

If no, a Schedule C, D and E must be attached for each co-owner not included.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Age
 Ownership
 Occupancy

Applicant's Gross Income \$ _____
 Dependent Deduction \$ _____
 Medical Deduction \$ _____
 Applicant's CPA Income \$ _____

Co-owner 1 Gross Income \$ _____
 Dependent Deduction \$ _____
 Medical Deduction \$ _____
 Co-owner 1 CPA Income \$ _____

Co-owner 2 Gross Income \$ _____
 Dependent Deduction \$ _____
 Medical Deduction \$ _____
 Co-owner 2 CPA Income \$ _____

GRANTED ☐
 DENIED ☐

Assessed surcharge \$ _____
 Exempted surcharge \$ _____
 Adjusted surcharge \$ _____

BOARD OF ASSESSORS

Date voted _____
 Certificate number _____
 Date certificate/Notice sent _____

Date: _____