



**Deadline to file is 4/1/2024
430 PM. Contact Assessing
with questions:
assessing@somervillema.gov
617 625 6600 ext. 3100**

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 residential parcels, may be applied to residential parcels that are the principal residence of the taxpayer as of January 1st, 2023. The intent of the exemption is to promote owner occupancy. This option is put in front of the Mayor and City Council for acceptance at the end of December. Before December 2023 the status of the residential exemption for fiscal year 2024 is unknown.

The assessor's office will accept applications for fiscal year 2024 from July 1, 2023, on.

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.

Who can apply for FY 2024?

A taxpayer who owns and occupies residential property as their principal residence as of January 1, 2023, may apply for this exemption. An individual owner may qualify for a Residential Exemption on **ONE** parcel only.

A completed and signed application for Residential Exemption must be filed with the Assessor's Office by Monday April 1, 2024, 4:30 PM. You can find the application at the end of this document.

Required documentation:

An application for residential exemption will not be accepted without proper documentation to confirm your residency as of January 1, 2023, you must submit:

- **2022 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 01/01/23. (Not applicable if you have a leased vehicle).
- Phone bill addressed to you at the property in question covering 01/01/23.
- Other utility bill, (gas, electric, or cable television) addressed to you at the property in question covering the period that includes 01/01/23. Note that utility bills must show the mailing address, not only where the service is provided. **Water and property tax bills are not acceptable.**
- Checking statement, (not mortgage) covering 01/01/23. 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 request additional documentation. Documentation submitted is not open to public inspection.

FY 2024

**RESIDENTIAL EXEMPTION
THE COMMONWEALTH OF MASSACHUSETTS**

City of Somerville, 93 Highland Ave., Somerville, MA 02143

**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: 2024 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, 2023?
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: _____

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