

CLAUSE 41C (ELDERLY) TAX EXEMPTION FISCAL YEAR 2024

The elderly tax exemption provides a \$500.00 real estate tax deduction to certain qualifying seniors that own real property in the Town of Norwood.

Listed below are the requirements for eligibility:

- 1) Applicant must be 70 years of age or older as of July 1, 2023.
- 2) Applicant must have owned and occupied as a principal residence any real property in Massachusetts for five years (including the present property) on July first of the Fiscal Year for which the exemption is sought.
- 3) Massachusetts must have been the applicant's place of domicile for the preceding ten years.
- 4) Annual income from ALL sources: wages, retirement benefits, rental income, interest, dividends, capital gains, etc. cannot exceed the amounts shown below:
**(after deducting annual social security allowance from your gross receipts if your gross receipts include payments from social security, railroad retirement or a federal, state, county, municipal or district retirement or pension plan. This figure is shown below).*

Single Person	\$20,720
Married Couple	\$23,922

- 5) ALL financial assets including savings, checking, certificates of deposit, stocks bonds and all real estate wherever situated (excluding value of your domicile). Only the portion of real estate which produces income and exceeds two dwelling units must be included.

Single person	\$ 44,653
Married Person	\$ 47,841

Please contact the Board of Assessors with any questions you may have.
781-762-1240 ext. 6023

SENIOR EXEMPTION (CLAUSE 41 OR 41C) REQUIREMENTS

The following documentation must accompany the application:

1. PROOF OF AGE: DRIVERS LICENSE, US PASSPORT, OR BIRTH CERTIFICATE
2. PROOF OF OWNERSHIP AND OCCUPANCY IF PROPERTY IS IN A TRUST(COPY OF TRUST SHOWING BENEFICIARY SCHEDULE)
3. PROOF OF ALL INCOME (AS OF DECEMBER 31, 2022): COPY OF TAX RETURN, SOCIAL SECURITY STATEMENT, PENSIONS, RENTAL INCOME, ANY WAGES, COMPENSATION, SALARY, INTEREST AND DIVIDENDS EARNED.
4. ALL FINANCIAL ASSESTS (AS OF DECEMBER 31, 2022): BANK STATEMENTS, STOCKS, CDs, MUTUAL FUNDS AND ANY OTHER FINANCIAL ASSETS

IF APPLICANT MEETS THE FINANCIAL GUIDELINES THE EXEMPTION AMOUNT OF \$500.00 WILL BE DEDUCTED (\$250.00 PER QUARTER) FROM THE 3rd & 4th QUARTER TAX BILLS.

17	41
Assessors' Use only	
Date Received	
Application No.	
Parcel Id.	

TOWN OF NORWOOD

Name of City or Town

FISCAL YEAR 2024 SENIOR 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 April 1, or 3 months after actual (not preliminary) tax bills are mailed for fiscal year if later.

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

Location of Property: _____ No. of Dwelling Units: 1 2 3 4 Other _____

Did you own the property on July 1, _____? Yes No

If yes, were you: Sole Owner Co-owner with Spouse Only Co-owner with Others

Was the property subject to a trust as of July 1, _____? Yes No

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 No

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.

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.

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR. Complete this section. Copies of your federal and state income tax return, 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		

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR. Complete this section. 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	

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:

- Legally blind person
- Veteran with a service-connected disability
- Surviving spouse of a servicemember, national guard member or veteran who died from active duty injury or illness
- 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 personal representative of the estate, or trustee under the will, 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 assessors on or before April 1, 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 all preliminary and actual installments of 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.
