

**MEANS TESTED SENIOR EXEMPTION TOWN OF SUDBURY  
COMMONWEALTH OF MASSACHUSETTS CHAPTER 169 OF THE ACTS OF 2012**

Instructions for Filing:

Fiscal Year 2014 Town of Sudbury  
Completed Application and all documentation must be submitted to the Board of Assessors no later than  
**August 29, 2013**

Instructions for Filing:  
Fiscal Year 2014 Town of Sudbury  
**MEANS TESTED SENIOR CITIZEN PROPERTY EXEMPTION**

It is very important to read the Taxpayer Information about Sudbury Means Tested Senior Exemption below, prior to filling out the application. If anything is unclear to you or if you have any questions or concerns, please contact the Assessor's Office at 978-639-3395 or [gerryc@sudbury.ma.us](mailto:gerryc@sudbury.ma.us).

**The following documentation must accompany the filing of your application for exemption:**

- 1. A complete executed copy of Schedule CB Circuit Breaker Credit 2012 from your Massachusetts State Income Tax Return. If you did not file a Massachusetts State Income Tax Return for 2012, you must still complete, execute and submit a copy of Schedule CB Circuit Breaker Credit 2012. If you need a blank Schedule CB Circuit Breaker Credit 2012, please contact our office.
- 2. A complete executed copy of pages 1 & 2 of your 2012 Federal Income Tax Form 1040.

The completed application and documentation must be returned to the Assessor's Office: 278 Old Sudbury Rd. Sudbury, MA. 01776. 1<sup>st</sup> Floor Flynn Building on or before August 29, 2013

**TAXPAYER INFORMATION  
SUDBURY MEANS TESTED SENIOR EXEMPTION**

You may be eligible to reduce a portion of the taxes assessed on your domicile if you meet all of the following conditions, in addition to qualifying for the 2012 Circuit Breaker State Income Tax Credit.

Property Assessment (FY 2013) must not exceed \$685,148.	Property Co-owner is at least <u>60</u> years of age.	Residency Requirement <u>10 consecutive years</u> in Sudbury.
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**WHEN AND WHERE MUST THE APPLICATION BE FILED?** A person who seeks to qualify for property tax relief under the provisions of this exemption shall, before the deadline of August 29, 2013, file an application on the approved form with all supporting documentation of the applicant's income and assets. The application and supporting documentation shall be submitted to the Sudbury Assessor's Office, 278 Old Sudbury Rd. Sudbury, MA. 01776.

**THE DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED OR IS INCOMPLETE BY THE DEADLINE FOR SUBMISSION YOU LOSE ALL RIGHTS TO THIS EXEMPTION AND THE ASSESSORS BY LAW CANNOT GRANT THIS EXEMPTION.**

**HOW WILL MY EXEMPTION AMOUNT BE DETERMINED?** This innovative exemption program is intended to help qualifying seniors reduce their real estate tax burden. In some instances there may be seniors whose tax bill will be reduced to be no more than 10% of their income. We will not know the actual amount you will be paying until all applications have been analyzed and the January tax bills are calculated. However, if you would like detail on the calculation methodology please contact the Assessors Office, and we will gladly provide the program detail.

**WHEN SHOULD I EXPECT TO SEE THE REDUCTION IN MY TAX BILL?** Filing of the application will not stay the collection of your taxes. Taxes should be paid as assessed. Should your application meet all requirements of the exemption, your actual FY 2014 tax bill is expected to reflect the valuation reduction caused by implementation of this exemption. In other words, the exemption allowance will be directly applied to your actual tax bill for the year (i.e., the tax bill normally issued January 1<sup>st</sup>). If that does not happen for any reason, you will be notified.

### **ASSESSORS APPLICATION REVIEW AND PROCESS**

**It is important that applicants have an understanding of the application review process, and how their personal information will be treated:**

1. The application will be reviewed by the Board of Assessors along with a designated Assessor's staff member.
2. The pertinent data from the application (i.e. qualifying income, age, assessed value) will be entered onto a worksheet. The applicant will not be identifiable on the worksheet. Each application and worksheet will be coordinated by an application numbering system. The verified information from the numbered worksheet will be used to determine eligibility and benefit.
3. Those applicants determined to be ineligible will receive written notification as to their ineligibility. The eligible applicant pool is expected to vary from year to year. Eligibility in one year does not guarantee eligibility the following year. Applicants should understand that each year's qualification is subject to Circuit Breaker eligibility during the prior calendar year. In other words, in order to qualify for the program this year (FY 2014) the applicant must have met the criteria of the 2012 Circuit Breaker State Income Tax Credit. To qualify for FY 2015 the applicant will need to meet the criteria of the 2013 Circuit Breaker State Income Tax Credit and so on.
4. Once eligibility has been determined, the quantifiable data will be used to calculate the exemption benefit.
5. The Means Tested Senior Exemption Program (Chapter 169 of the Acts of 2012) is unlike any other property tax exemption/deferral program with which you may be familiar. If you normally file for the Veteran's, Blind, Surviving Spouse, Senior over the age of 65, Senior Tax Deferral (Clause 41A) etc. do not let the filing of this new application deter you from applying for the traditional programs.

The Board of Assessors may deny an application if it finds that the applicant has excessive assets that places the applicant and any co-owners outside of the intended recipients of the Exemption.