State Tax Form 5O
Revised 12/2023

The Commonwealth of Massachusetts

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

_____
Name of City or Town

FISCAL YEAR _____ APPLICATION FOR AFFORDABLE HOUSING EXEMPTION
General Laws Chapter 59, § 5O

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors not later than due date of first actual (not preliminary) tax payment for fiscal year.

INSTRUCTIONS: Complete all sections fully. Please print or type.

A. IDENTIFICATION OF OWNER.

Name of Applicant: _____

Telephone Number: _____

Email Address: _____

Legal residence (domicile) on July 1, _____

_____
No. Street City/Town Zip Code

Mailing address (if different)

_____

Location of property: _____

No. of dwelling units: 1 ☐ 2 ☐ 3 ☐ 4 ☐ Other ____

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

B. IDENTIFICATION OF RENTER/LESSEE.

Name of Renter/Lessee: _____

Telephone Number: _____

Email Address: _____

Legal residence (domicile) on July 1, _____

_____
No. Street City/Town Zip Code

Mailing address (if different)

_____
No. Street City/Town Zip Code

Did the Renter/Lessee live in the property on July 1, Yes ☐ No ☐

If no, did another qualifying Renter/Lessee live in the property on July 1? Yes ☐ No ☐

Does the Renter/Lessee intend on living at the property through June 30, Yes ☐ No ☐

If no, will another qualifying Renter/Lessee live in the property through June 30? Yes ☐ No ☐

Please supplement this application within 30 days of any change of Renter/Lessee.

Is the Renter/Lessee subject to an annual lease? Yes ☐ No ☐

How much rent is being charged (monthly)? _____

Are there any other charges being made upon the Renter/Lessee (whether included in the rental agreement or not)? If so, please identify the charges and the respective amounts. _____

Please attach a copy of the signed lease(s) to this application.

Other information (as required by the local assessors):

C. RENTER/LESSEE ANNUAL HOUSEHOLD INCOME. Copies of Renter/Lessee's federal and state income tax returns, and other documentation, may be requested to verify income.

	All Household Members
Number of persons in the household..... ……..	
Total gross income from all persons ..... ……..	

D. PARCEL INFORMATION.

How many units are on the parcel..... ……..	
Total square footage of the structure located on the parcel……..	
Total square footage of qualifying housing units…….....	

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 Of Owner Applicant Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership ☐	GRANTED ☐	Assessed Tax	$ _____
Occupancy ☐	DENIED ☐	Prorated Exemption Amount	$ _____
Income ☐	DEEMED DENIED ☐	Adjusted Tax	$ _____
Rate ☐		Board of Assessors	
Date Voted/Deemed Denied	_____	_____	
Certificate No.	_____	_____	
Date Cert./Notice Sent	_____	_____	
		Date:	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

TAXPAYER INFORMATION ABOUT THE AFFORDABLE HOUSING EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your real property if you meet the qualifications described herein for the affordable housing exemption allowed under Massachusetts law.

More detailed information about the qualifications for this exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications 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 the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed during the last 10 days of the abatement application period. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (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.

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.