

Date Received
Application No.
Parcel Id.

Name of City or Town

APPLICATION FOR SMALL COMMERCIAL EXEMPTION

FISCAL YEAR _____

General Laws Chapter 59 §5I

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 **BOTH** sides of application. Please print or type.

A. TAXPAYER INFORMATION. Complete this section fully.

Name(s) of assessed owner: _____
Name(s) and status of applicant (if other than assessed owner) _____
☐ Subsequent owner (acquired title after January 1) on _____
☐ Administrator/executor. ☐ Mortgagee.
☐ Lessee. ☐ Other. Specify. _____
Mailing address _____ Telephone No. () _____

No. Street City/Town Zip Code

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax bill no. _____ Assessed valuation \$ _____
Location (Street Address) _____
Parcel identification no. (map-block-lot) _____ Land area _____

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Occupancy ☐ GRANTED ☐ Assessed tax \$ _____
Employment ☐ DENIED ☐ Exempted tax \$ _____
Valuation ☐ DEEMED DENIED ☐ Adjusted tax \$ _____

Board of Assessors

Date voted/Deemed denied _____

Certificate No. _____

Date Certificate/Notice sent _____

Date: _____

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAXES.
TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

C. OCCUPANCY. List in the schedule below all occupants of property (including applicant) on January 1. An inspection or documentation may be required to verify occupancy.

OCCUPANCY ON JANUARY 1, _____

Floor	Occupant	Use of Space

Continue list on attachment in same format as necessary.

Are any of the occupants doing business as a sole proprietorship or partnership?

Yes ☐ No ☐

IF NO, GO ON TO SECTION E

D. PERSONS EMPLOYED DURING PRECEDING CALENDAR YEAR. For each occupant doing business as a sole proprietorship or partnership, list in the schedule below the number of persons employed at all locations who worked during or received pay for the payroll period that includes the 12th of each month during the preceding calendar year. Do not include proprietors or partners. Copies of payroll or other records may be required to verify employment.

MONTHLY PAYROLLS DURING CALENDAR YEAR _____

Business Name _____				Business Name _____			
1/12	4/12	7/12	10/12	1/12	4/12	7/12	10/12
2/12	5/12	8/12	11/12	2/12	5/12	8/12	11/12
3/12	6/12	9/12	12/12	3/12	6/12	9/12	12/12

Continue schedules on attachment in same format as necessary.

E. SIGNATURE. Sign here to complete application.

Subscribed this _____ day of _____, _____	Under penalties of perjury.
Signature of applicant _____	
If not an individual, signature of authorized officer _____	Title _____
(print or type) Name _____	() _____
Address _____	Telephone _____
If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.	

INFORMATION ABOUT SMALL COMMERCIAL EXEMPTION

WHO MAY FILE AN APPLICATION. You may file an application if your property meets all of the qualifications below on January 1 and any small commercial exemption locally adopted for the fiscal year was not applied to your actual tax bill. Your property must:

- Be Class Three, Commercial, property.
- Be occupied solely by businesses with an average annual employment of 10 or under at all locations during the prior calendar year. Assessors may determine annual employment for a sole proprietorship or partnership. For all other businesses, they must rely solely on the determination of the Director of Labor and Workplace Development.
- Have an assessed valuation of \$1,000,000 or less before the application of the exemption.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessor on or before April 1, or 3 months after the actual bills were mailed for the fiscal year, whichever is later. 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. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.

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. The disposition notice will provide you with further information about the appeal procedure and deadline.