

RESIDENTIAL EXEMPTION REQUIREMENTS

(Massachusetts General Laws, Chapter 59 § 5c)

FISCAL YEAR 2019

ELIGIBILITY REQUIREMENTS: For fiscal year 2019, a taxpayer that owns residential property in Truro which was their domicile on January 1, 2018 may apply for a residential exemption.

A domicile is your principal residence, the residence in which the taxpayer lives, considers their permanent home or legal residence. The Board of Assessors must be convinced that the taxpayer was domiciled as of January 1, 2018, at the address for which the residential exemption is being claimed. Although it is the Selectmen who decide whether or not Truro will have the exemption each year, it is the Board of Assessors' responsibility to administer it.

FILING DATES: Property owners who believe they may be entitled to the exemption must file an application with required documentation with the Assessors' Office **on or before April 1st, 2019.**

HOW TO APPLY: Complete and submit an Application for Residential Exemption (State Tax Form 128-5C) **on or before April 1st.** This form is available in the Assessors Office at Truro Town Hall, 24 Town Hall Road or on the Town website at www.truro-ma.gov. The Assessors office is open Monday-Friday, 8 am-4 pm.

NOTE: The burden of proof is on the taxpayer regarding establishment of primary domicile. All documents related to the application must be in the Assessors Office by the legal deadline; or by law, the Board of Assessors must deny the exemption application.

REQUIRED DOCUMENTATION:

- Signed copies of 2017 Federal Income Tax Return **Form 1040** (first 2 pages) and 2017 Massachusetts (full-year resident) Tax Return **Form 1** (first 2 pages). (NOTE: You may redact social security numbers & income data.)
- Massachusetts Driver's License of the applicant(s) showing Truro street residence as of 1/1/18.
- Registration of at least one vehicle garaged at Truro street residence as of 1/1/18.
- Proof of 2018 Motor Vehicle Excise Tax paid to Town of Truro.
- Copy of fiscal year 2018 Real Estate tax bill.
- Must be listed as a resident on the Town Clerk's census/street listing as of 1/1/18.
This is required, but applicant does not have to provide documentation.

If the property is owned by a TRUST, the applicant must provide a copy of the recorded Trust (recorded with the Barnstable County Registry of Deeds), and a statement listing the Beneficiaries. The applicant's documents must demonstrate that the applicant(s) is/are trustees of the trust as well as maintain a beneficial interest in the Trust.
