

**FY 2013**  
**July 1, 2012 thru June 30, 2013**

**RESIDENTIAL EXEMPTION GUIDELINES**

**WHO MAY QUALIFY?**

Homeowners may qualify for the exemption on their principle domicile. For the purpose of this exemption, homeowner shall be interpreted as the “owner of record” \* as recorded in the Registry of Deeds. The exemption shall be granted on the homeowner’s permanent domicile only. It is a rule of law that a person has only one domicile, though they may have several residences. Domicile defined consists of three elements; **actual physical presence; at a fixed dwelling; with the intention to remain permanently.** Each element must be satisfied to claim domicile.

In order to resolve issues of domicile, the assessor shall consider as many factors as may be necessary, including the city or town in which the applicant’s children attend public school, the address(es) used by the applicant on tax returns, driver’s licenses, bank accounts, motor vehicle and voter registrations. **A copy of your 2011 State and Federal income tax returns (front page, top portion, showing address label only) must accompany all applications for this exemption.**

\*Note: If the property is owned by a trust, a copy of the trust and a schedule of beneficiaries must be included with the application.

**QUALIFICATION DATE**

For the Fiscal Year 2013, the property must have been owned and occupied by the applicant as their permanent domicile as of January 1, 2012.

**FILING DATE**

Taxpayers have **three months (90 days)** from the date of mailing of the **“ACTUAL” FY 2013** tax bills to apply for the residential exemption. For the Fiscal Year 2013, the date of mailing is *estimated* to be on or before April 1, 2013.