

FY2023
July 1, 2022 thru June 30, 2023

RESIDENTIAL EXEMPTION APPLICATION

WHO MAY QUALIFY?

Homeowners may qualify for the exemption of their principle domicile. For the purpose of this exemption, homeowner shall be interpreted as the “owner of record” * as it’s recorded in the Registry of Deeds. The exemption shall be granted on the homeowners 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.

Inorder 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 **2021 year STATE & FEDERAL** income tax return (front page, top portion only, 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** showing the applicant is both a trustee and a beneficiary of the trust.

***** Note:** if you are acting as an agent for the taxpayer, a letter of authorization from the property owner with the proper signature must be included at the time of filing. Failure to provide this information may be cause for denial.

QUALIFICATION DATE

For the Fiscal Year 2023, the property must have been owned and occupied by the applicant as their **permanent domicile** as of January 1, 2022.

PLEASE EMAIL APPLICATION AND ALL DOCUMENTS TOGETHER AT SAME TIME TO MY EMAIL ADDRESS;

etrifero@nantucket-ma.gov

Thank you! Ellen Trifero, Assessor’s Office