State Tax Form 128-51
10/2000

The Commonwealth of Massachusetts

Seekonk

Assessor's Use only
Date Received
Application No.
Parcel Id.

APPLICATION FOR SMALL COMMERCIAL EXEMPTION
FISCAL YEAR 2016
General Laws Chapter 59 §51

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

Return to: Board of Assessors
100 Peck St., Seekonk, MA. 02771
Must be filed with assessors within 3 months after actual (**not** preliminary) tax bills are mailed for fiscal year.

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 (ASSESSOR'S 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, 2015_____

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 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 2014

Business Name _____				**Business Name** _____			
1/14	4/14	7/14	10/14	1/14	4/14	7/14	10/14
2/14	5/14	8/14	11/14	2/14	5/14	8/14	11/14
3/14	6/14	9/14	12/14	3/14	6/14	9/14	12/14

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 APPLICATION. You may file an application if your property meets all the qualifications 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 board of assessors within 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 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 and deadline.