

RESIDENTIAL EXEMPTION  
THE COMMONWEALTH OF MASSACHUSETTS

Do not write in this space.  
Date application received:

FISCAL YEAR  
**2026**

**EASTHAM**  
NAME OF CITY OR TOWN

**APPLICATION FOR RESIDENTIAL EXEMPTION**

YOUR APPLICATION MUST BE FILED WITH THE ASSESSORS ON OR BEFORE APRIL 1, 2026. THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.

ALL TAXPAYER INFORMATION ON THIS FORM MUST BE COMPLETED IN FULL **AND** REQUIRED DOCUMENTATION ATTACHED TO BE CONSIDERED FOR THE RESIDENTIAL EXEMPTION. APPLICATIONS ARE FOR THE 2026 FISCAL YEAR BEGINNING JULY 1, 2025.

**ELIGIBILITY DATE IS JANUARY 1 2025- DO NOT PROCEED IF YOU WERE NOT THE RECORD OWNER AS OF THIS DATE.**

**(If purchased post 1/1, you will become eligible the following fiscal year)**

The undersigned hereby applies for a Residential Exemption for **Fiscal Year 2026** on real estate situated at:

Number # Street

**STATEMENT OF FACTS**

- 1) Name(s) of record owner(s) \_\_\_\_\_
- 2) Name of Applicant(s) \_\_\_\_\_
- 3) Date Property Acquired: \_\_\_\_\_

4) Was this real estate ***owned and occupied*** by you as your ***principal residence*** on **January 1, 2025**? YES: \_\_\_\_\_ NO: \_\_\_\_\_

5) **Please attach a copy of your REDACTED 2024 Federal Income Tax Return (front page only) showing the Above Real Estate Address (required).** If return shows a P.O. Box, attach a copy **as well as 1** other piece of the following evidence: Copy of Other 2024 Federal Form (e.g.: Copy of Gun Permit, Copy W-2, Copy of Social Security Statement) showing address. Unfortunately, utility bills are not able to be used for purposes of determining domicile.

**If you are not required to file** a tax return, please complete the affidavit on the next page. **If your property is held in a trust**, all trustees the Town has listed as record owners will be listed on the enclosed Owner Listing Sheet (Pg.3)..The taxpayer must be a trustee of record as of 1/1 (sufficient evidence: recorded trust document or deed). Provide updated documents if not listed on Pg.3

- 6) Please attach Copy of Driver's License (both sides, redacting license number)
- 7) Please attach a Copy of Motor Vehicle Registration

8) List the location and type of any other residential real estate owned by applicant or co-owners:

\_\_\_\_\_

9) Were you on the Town of Eastham census as of January 1, 2025?: YES: \_\_\_\_\_ NO: \_\_\_\_\_

10) Have you received or applied for a residential exemption in any other state, city or town for this fiscal year?

YES: \_\_\_\_\_ NO: \_\_\_\_\_ If yes, where? \_\_\_\_\_  
City/State

Signing this form under the penalties of perjury has the legal effect of swearing under oath to the truthfulness of the information contained herein. All items on this form must be completed as indicated. In addition to other sanctions provided by law, intentional misrepresentation of facts in this application may result in the cancellation of this exemption, being banned from reapplication for 5 years and the subsequent issuance of an omitted bill for the exempted value for the current fiscal year. I understand that additional documentation may be requested to determine domicile.

SUBSCRIBED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_ UNDER THE PENALTIES OF PERJURY

Signature of Applicant: \_\_\_\_\_

Mailing Address (if different than property location): \_\_\_\_\_

**\*\*\*\*\*THIS SECTION ONLY APPLIES TO APPLICANTS WHO DO NOT FILE TAXES\*\*\*\*\***

**AFFIDAVIT**  
**FISCAL YEAR 2025 EXEMPTION**

I, \_\_\_\_\_, residing at \_\_\_\_\_,  
do hereby declare under penalty of perjury that I did not file any Federal or State income tax returns for calendar year 2024. I understand that this affidavit is being submitted as part of my application for residential exemption (RTE) and will provide alternate documents to prove my domicile at the address for which I am applying for RTE.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**\*\*THIS SECTION APPLIES TO ALL OWNERS (APPLICANTS & NON-DOMICILED CO-OWNERS LISTED ON P.3) WHO OWN OTHER PROPERTIES\*\***

**AFFIDAVIT OF NON-DOMICILED CO-OWNERS' EXEMPTION STATUS**

I, \_\_\_\_\_, residing at \_\_\_\_\_,  
do hereby declare under the penalty of perjury I am a co-owners listed under Section 1 on the reverse side of this application and do not receive any residential tax exemptions in any other locations. I understand that this affidavit is being submitted as part of my application for residential tax exemption (RTE) and acknowledge that if it is determined that any information provided in this affidavit is false and that any record owner/trustee does receive an exemption elsewhere, it will disqualify the property from being eligible for the RTE for a period of 5 fiscal years following the incident. Additionally, any exemption amount Eastham may have granted based on this false information will be rescinded, and the record owners will be required to repay the exempted amounts through the issuance of an omitted bill.

Signature \_\_\_\_\_

Date \_\_\_\_\_

\*\*\*\*\*IF NEEDED, PLEASE USE THIS ADDITIONAL AFFIDAVIT FOR SPOUSE/CO-OWNERS. IN CASE OF MORE THAN TWO OWNERS, PLEASE COPY THIS PAGE BEFORE COMPLETING OR FILL OUT ONLINE AFFIDAVIT AT:  
[WWW.EASTHAM-MA.GOV/159/ASSESSING](http://WWW.EASTHAM-MA.GOV/159/ASSESSING)

**ADDITIONAL AFFIDAVIT OF NON-DOMICILED CO-OWNERS' EXEMPTION STATUS**

I, \_\_\_\_\_, residing at \_\_\_\_\_,  
do hereby declare under the penalty of perjury I am a co-owners listed under Section 1 on the reverse side of this application and do not receive any residential tax exemptions in any other locations. I understand that this affidavit is being submitted as part of my application for residential tax exemption (RTE) and acknowledge that if it is determined that any information provided in this affidavit is false and that any record owner/trustee does receive an exemption elsewhere, it will disqualify the property from being eligible for the RTE for a period of 5 fiscal years following the incident. Additionally, any exemption amount Eastham may have granted based on this false information will be rescinded, and the record owners will be required to repay the exempted amounts through the issuance of an omitted bill.

Signature \_\_\_\_\_

Date \_\_\_\_\_



# TOWN OF EASTHAM

2500 State Highway, Eastham, MA 02642 - 2544

Assessing Department 508 240-5900 Ext. 3215

[www.eastham-ma.gov](http://www.eastham-ma.gov)

## **RESIDENTIAL EXEMPTION: IMPORTANT NOTICE AND REQUEST FOR PARTICIPATION**

Dear Eastham Taxpayer,

The Board of Assessors has begun pre-qualifying applicants for a **possible** future Residential Tax Exemption (RTE). **A residential exemption would reduce the property taxes on owner-occupied principal residences (domiciles). The amount of the reduction would be based on a % determined at the time of adoption, so is unknown at this stage. It would be funded through increased taxes on second homes, investment properties, vacant land and other non-qualified residential property.**

The Eastham Select Board will be making a final decision on whether the Town will implement the RTE for FY26 during their Tax Classification Hearing in August (which is both televised on Channel 8 and open to the public). In advance of this decision, we are undergoing a pre-qualification process to ensure that **if** they do decide to move forward with the RTE, all eligible taxpayers will see this RTE on their bill when it is issued in the Fall of 2025. It is important for all of Eastham's primary residents to participate in this process, so they do not miss out on this benefit!

Participating in this pre-qualification process is vital for our office to be able to know which of these categories you fall into. If your property is your principal residence (domicile), please complete the enclosed application form and return it to our office by June 30, 2025. Please include the required documentation with your application or it will be considered incomplete.

Applicants should be on the Town's census as of 1/1/2025 to qualify for a residential exemption. Additionally, they should demonstrate that they use their Eastham address when filing Federal income taxes. We will need a copy of the first page of your most recent Federal tax return showing your primary address. WE ASK THAT YOU COVER/REDACT YOUR SOCIAL SECURITY NUMBERS AND ALL INCOME INFORMATION. Your income is not a factor in qualifying. If your tax return shows a P.O. Box, the application requires additional documentation (such as a Real ID), listed on the form itself. If you are exempt from filing Federal taxes, the affidavit on the rear of the application must be completed and additional documentation may be required. See application for details.

Additionally, applicants who drive must also provide their current vehicle registration, as well as a copy (front/back) of their driver's license (with the license number redacted).

If your home is co-owned or held in trust, only the applicant, not all co-owners or co-trustees, must meet the qualifications. However, in these instances co-owners/ other trustees will have to submit with their application an affidavit from any other co-owner or trustee holding record ownership, attesting that they do not receive any exemptions from any other towns. The affidavit on the rear of the application can be used when there is only one other owner (if signed by said co-owner). Affidavits in excess of that can either be filled out by the other owners online under the RTE tab on the Assessing page of the Town's website ([www.eastham-ma.gov](http://www.eastham-ma.gov)) or can be included as attachments to the paper submission. Any information that is proven to be false will result in ineligibility and potential penalties. Additionally, to satisfy the ownership requirement for exemptions, applicants whose property is held in a trust must have been named as a trustee of record as of 1/1. Sufficient evidence includes a recorded abstract of trust or deed

The Board of Assessor's understands that providing this necessary documentation can be a burden and we are here to help in any way possible. We will have appointments available to our house-bound tax-payers who need assistance. Please call the office to schedule help for yourself or a loved one. Also, both the COA and Eastham Public Library will be able to assist taxpayers in completing their applications and making copies/ redacting information. Additionally, the Assessor's office will be holding drop-in workshops each Thursday 10-12 for anyone who either wants to sit down with their documents and walk through the process or just needs a bit of assistance.

We are providing a variety of ways to apply:

- You may mail applications and documentation using the enclosed envelope (please add postage), attention Assessing 2500 State Hwy, Eastham, MA 02642
- Email applications to: [assessing@eastham-ma.gov](mailto:assessing@eastham-ma.gov)
- Drop them off in the drop box at the Assessing Dept. counter
- Fill out an online application and either scan or take pictures of your documents. Then, upload the scanned/photographed documents as attachments before submitting. Scan the QR code below to be directed to this online application:

If the Select Board does vote to implement the RTE for FY26, applicants will be notified after the Classification Hearing. For more information about the Residential Tax Exemption, please go to the Assessors page of the Town website at: [www.eastham-ma.gov/161/Exemption-Applications](http://www.eastham-ma.gov/161/Exemption-Applications)

Sincerely,

Colleen Mercurio, Principal Assessor

W. Davis Hobbs, Chair of Board

Brian Lavalley, Assistant Chair

Andrew Scott, Board Member



**SCAN QR CODE FOR RTE APPLICATION**



# TOWN OF EASTHAM

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2500 State Highway, Eastham, MA 02642 - 2544

Assessing Department 508-240-5900 ext.3215

[www.eastham-ma.gov](http://www.eastham-ma.gov)    [assessing@eastham-ma.gov](mailto:assessing@eastham-ma.gov)

«Owner1»

«Owner2»

«MailST» «MailST2»

«MailCITY», «MailSTAT» «MailZIPC»

List of additional owners:

«Trustee1»

«Trustee2»

«Trustee3»

«Trustee4»

«Trustee5»

«Trustee6»

«Trustee7»

«Trustee8»

«Trustee9»

«Trustee10»

«Trustee11»