



Town of Lincoln – Senior Deferment Program

Annual Application Form

Please read this form carefully. Incomplete forms will be returned and considered not filed until corrections are made or full documentation is provided. This is a three (3) page application.

This form must be filed and/or updated annually by April 15th.

Town of Lincoln Code of Ordinances Section 1, Chapter 228 “Taxation”, Article V – Senior Citizen Tax Deferment Program (reads as follows):

Section 228-1. Legislative Finding. The Town Council of the Town of Lincoln finds that certain Senior Citizens of the Town are in need of relief from ever increasing real estate property taxes. Consequently, the Town Council adopts the Senior Citizen Tax Deferment Program to ease the financial strain placed upon certain senior citizens.

Section 228-2. Definitions. The following words, terms, and phrases, when used in this Article, shall have the meanings ascribed to in this section.

Adjusted Gross Income (AGI) is that income reported to the Internal Revenue Service as adjusted gross income (AGI) for income tax purposes.

Primary Residence shall mean a developed parcel of real estate consisting of a residential dwelling used as a primary residence.

Senior Citizen shall mean a Lincoln resident who is 68 years of age or older.

Section 228-3. Eligibility. A person is eligible for the Senior Citizen Tax Deferment Program if that person is:

- a. A senior citizen.
- b. Total household earnings for the year is below \$25,000 for a single senior and \$30,000 for a household.
- c. Owns a primary residence and no other real estate.

Section 228-4. Procedure.

- a. A senior citizen must file annually a form to be provided by the Tax Assessor on or before April 15th. Along with that form, the senior citizen shall provide proof of identity by presenting a driver’s license or birth certificate with one (1) other form of identity.
- b. In addition, the senior citizen shall present a copy of his/her Federal Tax return on or before April 15th annually.
- c. A copy of a deed to the property shall also be presented establishing that the property is held in fee simple by the senior citizen or in his/her revocable living trust. A primary residence not held as fee simple or in a revocable living trust shall not be eligible for a deferment.

Section 228-5. Deferment.

- a. A qualified senior citizen shall be granted on an annual basis the deferment of any tax increase for the year.
- b. The collection of those taxes so deferred shall be deferred until the sale of the primary residence by the qualified senior or upon his/her death. Interest shall accrue at the posted Social Security cost of living rate.

Applicants Information:

Date of filing: _____

Senior Citizen’s name: _____

Property Address: _____

Phone #: _____ Date of Birth: _____ Age: _____

Social Security Number: _____

Name(s) of other legal owner’s of said property: _____

Marital status of applicant (circle one): Single Married Widow(er) Divorced

Other household members living in said property: _____

Did you or any member of the household listed above receive any form of monetary assistance from any local, state, or federal agency during the previous year? YES NO

Tangible Proof of total income must be submitted at time of filing. Total income limits:

- Single** member household - \$25,000 limit from all sources
- Multiple** member household - \$30,000 limit from all sources

Documentation Required:

Form SSA 2458 – Social Security Office at 55 Broad Street, Pawtucket, Rhode Island
Annual Federal Tax Return – copy to be retained by the Tax Assessor’s office (non-public form).

Statement of Income:

Please fill in each line that applies to your situation. If an item doesn’t apply, place a “0” on the corresponding line. All income is from your entire household.

Gross Social Security: _____	Retirement Pension: _____
Veteran’s Pension: _____	Aid to the Blind: _____
Aid to the Disabled: _____	Bank Interest: _____
Worker’s Compensation: _____	Unemployment Compensation: _____
Salary/Wages earned: _____	Stock and/or Bond Dividends: _____
Insurance Dividends: _____	Rental or Other Income: _____
Capital Gain on any Real Estate Sold: _____	Miscellaneous Income: _____
	Total Income: _____

Total Income amount carried over from previous page: \$ _____

Certification:

In making this application for the Senior Deferment Program, I attest that I have read and understood each and every section of this application. I further understand that this form must be updated annually between January 1st and April 15th. Further, the Town of Lincoln reserves the right to investigate all of the information provided herein. Any discrepancies will be considered just cause for cancellation of the application for the Senior Deferment Program and all taxes so deferred to date shall become due and payable immediately.

I do hereby swear and attest that the foregoing information is true and complete.
(Applicant's signature to be notarized)

_____ Date: _____

Subscribed and sworn before me this _____ day of _____ 20__

_____ Notary Public

(seal)

TAX ASSESSOR'S OFFICE USE ONLY

Date Application Received: _____ Is this application: Initial Annual

Application received by: DR MM MH CL _____

Account Number: _____ Plat/Lot: _____

Assessor Approval: _____ Date: _____

Assessor Denial: _____ Date: _____

Copy of this application must be forwarded to the Tax Collection Office.

Notes: _____

Letter of approval/denial mailed to applicant on: _____ (copy attached)