

17	22	37	41	42&43
Assessors' Use only				
Date Received				
Application No.				
Parcel Id.				

Name of City or Town

**SENIOR -- SURVIVING SPOUSE OR MINOR -- VETERAN -- BLIND
FISCAL YEAR _____ APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 59, § 5**

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

Return to: Board of Assessors

Must be filed with assessors on or before April 1, or 3 months after actual (not preliminary) tax bills are mailed for fiscal year if later.

INSTRUCTIONS: Complete all sections that apply. If you qualify under more than one category, you will receive the exemption that provides the greatest amount of assistance. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____

Telephone Number _____

Marital Status _____

Legal Residence (Domicile) on July 1, _____

Mailing Address (If different) _____

No. Street City/Town Zip Code

Location of Property: _____

No. of Dwelling Units: 1 2 3 4 Other _____

Did you own the property on July 1, _____? Yes No

If yes, were you: Sole Owner Co-owner with Spouse Only Co-owner with Others

Was the property subject to a trust as of July 1, _____? Yes No

If yes, please attach trust instrument including all schedules.

Have you been granted any exemption in any other city or town (MA or other state) for this year? Yes No

If yes, name of city or town _____ Amount exempted \$ _____

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership GRANTED Assessed Tax \$ _____

Occupancy DENIED Exempted Tax \$ _____

Status DEEMED DENIED Adjusted Tax \$ _____

Income

Board of Assessors

Date Voted/Deemed Denied _____

Certificate No. _____

Date Cert./Notice Sent _____

Exemption: Clause _____

Date: _____

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

B. EXEMPTION STATUS. Check each status that applies to you and complete the questions that follow.

BLIND PERSON

Were you legally blind as of July 1, _____? Yes No

Are you registered with Mass. Commission for the Blind? Yes No

If yes, give Certificate Number _____ Date Registered _____ Attach copy of certificate.

If no, attach a letter from your doctor indicating status as of July 1.

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

VETERAN

VETERAN'S SPOUSE

Veteran's Name _____

Was the property the veteran's domicile as of July 1, _____?

Yes No

If no, where does the veteran reside? _____

VETERAN'S/SERVICEMEMBER'S/ NATIONAL GUARD MEMBER'S SURVIVING SPOUSE or SERVICEMEMBER'S SURVIVING PARENT (or otherwise qualified if local option(s) adopted pursuant to Clause 22G or 22H - See Assessors)

Date Enlisted/Inducted _____

Type of Discharge _____

Military Decorations or Awards _____

Did the veteran/service/national guard member live in Massachusetts for at least 6 months before entering the service?

Yes No If no, list places and dates where veteran or member lived during the last 2 years or if deceased, the 2 years before death (1 year if local option adopted - See Assessors)

Address

Dates

Continue list on attachment in same format as necessary.

If yes to any of the next 2 questions and if first year of application, (1) attach documentation from U.S. Dept. of Veterans Affairs, branch of service and (2) list above places and dates where surviving spouse has lived during the last 2 years (1 year if local option adopted - See Assessors)

Is the servicemember or national guard member missing in action and presumed dead? Yes No

Was the proximate cause of the veteran's, servicemember's or national guard member's death due to an active duty injury or illness? Yes No

If yes to next question and first year of application, attach documentation from U.S. Dept. of Veterans Affairs or branch of service.

Has the servicemember or veteran ever been a prisoner of war? Yes No

If yes to next question and first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

Does the veteran have a 100% disability rating for service-connected blindness? Yes No

If yes to any of the next 3 questions and

If first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

If exemption granted previously, attach certificate only if disability rating is 100% or has changed.

Does the veteran have a service-connected disability? Yes No

Has the veteran acquired "specially adapted housing?" Yes No

Is the veteran a paraplegic? Yes No

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

<input type="checkbox"/> SURVIVING SPOUSE	Deceased Spouse's Name _____
	Date of Death _____
	Have you remarried? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, date of remarriage _____
<input type="checkbox"/> MINOR WITH PARENT DECEASED	Deceased Parent's Name _____
	Date of Death _____
<i>If first year of application, attach a copy of death certificate.</i>	
Are you a surviving spouse or a minor child of a firefighter or a police officer killed in the line of duty? Yes <input type="checkbox"/> No <input type="checkbox"/>	
IF NO, AND NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION D	
<i>If yes, and this is the first year of application, provide circumstances of death.</i>	

GO ON TO SECTION E	

<input type="checkbox"/> SENIOR 70 OR OLDER (65 or older by local option- See Assessors)	Date of Birth _____		
First time filing must submit a birth certificate <i>If first year of application, attach copy of birth certificate.</i>			
Have you owned and occupied the property as your domicile for at least 11 years? Yes <input type="checkbox"/> No <input type="checkbox"/> (6 years if local option under Clause 41C½ adopted - See Assessors)			
<i>If no, list the other properties you owned and/or occupied during the past 11 years (6 years if local option under Clause 41C½ adopted - See Assessors.)</i>			
Address	Dates	Owned	Occupied
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
Continue list on attachment in same format as necessary.			
GO ON TO SECTION C			

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR. Complete this section if you are a senior. Copies of your federal and state tax income returns, and other documentation, may be requested to verify your income.		
<p>Must submit all financial statements (6/30) with application</p> <p>Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions)</p> <p>Other Pensions and Retirement Allowances.....</p> <p>Wages, Salaries and other Compensation</p> <p>Net Profits from Business, Profession or Property Rental.....</p> <p>Interest and Dividends.....</p> <p>Other Receipts (Capital Gains, Public Assistance, etc.)</p>	Applicant & Spouse	Co-owner(s) & Spouse(s)
	TOTALS	
GO ON TO SECTION D		

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR. Complete this section if you are a (1) surviving spouse, (2) minor child of a deceased parent, or (3) senior. Documentation may be requested to verify your assets.

Real Estate	Assessed Valuation	Amount Due on Mortgage	Value
Domicile			
Other			
Personal Estate			
Bank Accounts: Name & Address of Bank			

Stocks, Bonds, Securities, etc.: Description & Amount			

Motor Vehicles & Trailers: Year, Make & Model			

Other Non-exempt Personal Property: Kind & Description			

TOTAL _____			
GO ON TO SECTION E			

E. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Legally blind person
- Veteran with a service-connected disability
- Surviving spouse of servicemember, national guard member or veteran who died from active duty injury or illness
- Minor child of deceased parent
- Surviving Spouse
- Senior citizen age 70 and older (65 and older by local option)

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before April 1, or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. **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.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of 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 to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.
