

|                     |    |    |    |       |
|---------------------|----|----|----|-------|
| 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 _____                                                                                                                                   |              | Marital Status _____                                                                                                                           |                |
| Telephone Number _____                                                                                                                                    |              | Mailing Address (If different) _____                                                                                                           |                |
| Legal Residence (Domicile) on July 1, _____                                                                                                               |              | _____                                                                                                                                          |                |
| No. _____                                                                                                                                                 | Street _____ | City/Town _____                                                                                                                                | Zip Code _____ |
| Location of Property: _____                                                                                                                               |              | No. of Dwelling Units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____ |                |
| Did you own the property on July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>                                                       |              |                                                                                                                                                |                |
| If yes, were you: Sole Owner <input type="checkbox"/> Co-owner with Spouse Only <input type="checkbox"/> Co-owner with Others <input type="checkbox"/>    |              |                                                                                                                                                |                |
| Was the property subject to a trust as of July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>                                         |              |                                                                                                                                                |                |
| 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 <input type="checkbox"/> No <input type="checkbox"/> |              |                                                                                                                                                |                |
| If yes, name of city or town _____                                                                                                                        |              | Amount exempted \$ _____                                                                                                                       |                |

**DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)**

|                                     |                                        |                       |
|-------------------------------------|----------------------------------------|-----------------------|
| Ownership <input type="checkbox"/>  | GRANTED <input type="checkbox"/>       | Assessed Tax \$ _____ |
| Occupancy <input type="checkbox"/>  | DENIED <input type="checkbox"/>        | Exempted Tax \$ _____ |
| Status <input type="checkbox"/>     | DEEMED DENIED <input type="checkbox"/> | Adjusted Tax \$ _____ |
| Income <input type="checkbox"/>     |                                        |                       |
| Assets <input type="checkbox"/>     |                                        |                       |
| 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)**

Deceased Veteran's/Servicemember's/National Guard member's Name \_\_\_\_\_

If first year of application, attach copy of death certificate.

If you are surviving spouse, have you remarried? Yes ☐ No ☐

Date Enlisted/Inducted \_\_\_\_\_

Date Discharged \_\_\_\_\_

Type of Discharge \_\_\_\_\_

If first year of application, attach copy of discharge papers.

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

☐ **SURVIVING SPOUSE** Deceased Spouse's Name \_\_\_\_\_  
Date of Death \_\_\_\_\_  
Have you remarried? Yes ☐ No ☐ If yes, date of remarriage \_\_\_\_\_

☐ **MINOR WITH PARENT DECEASED** Deceased Parent's Name \_\_\_\_\_  
Date of Death \_\_\_\_\_

*If first year of application, attach a copy of death certificate.*

Are you a surviving spouse or a minor child of a firefighter or a police officer killed in the line of duty? Yes ☐ No ☐

IF NO, AND NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION D

*If yes, and this is the first year of application, provide circumstances of death.*

\_\_\_\_\_  
\_\_\_\_\_

GO ON TO SECTION E

☐ **SENIOR 70 OR OLDER (65 or older by local option- See Assessors)** Date of Birth \_\_\_\_\_  
*If first year of application, attach copy of birth certificate.*

Have you owned and occupied the property as your domicile for at least 11 years? Yes ☐ No ☐  
(6 years if local option under Clause 41C½ adopted - See Assessors)

*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.)*

| 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.

|                                                                                             | Applicant & Spouse | Co-owner(s) & Spouse(s) |
|---------------------------------------------------------------------------------------------|--------------------|-------------------------|
| Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions) ..... |                    |                         |
| Other Pensions and Retirement Allowances .....                                              |                    |                         |
| Wages, Salaries and other Compensation .....                                                |                    |                         |
| Net Profits from Business, Profession or Property Rental.....                               |                    |                         |
| Interest and Dividends.....                                                                 |                    |                         |
| Other Receipts (Capital Gains, Public Assistance, etc.) .....                               |                    |                         |
| 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                                                  |                    |                        |       |
| <b>Personal Estate</b>                                 |                    |                        |       |
| 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.

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## 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.

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