STATE TAX FORM 96

ASSESSORS USE ONLY				
17	22	37	41	42 & 43
DATE RECEIVED				
APPLICATION NO.				
PARCEL ID.				

THE COMMONWEALTH OF MASSACHUSETTS

_____
NAME OF CITY OR TOWN

SENIOR 70 AND OLDER - SURVIVING SPOUSE - VETERAN - MINOR - BLIND

FY___ APPLICATION FOR STATUTORY EXEMPTION

General Laws Chapter 59, Section 5

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

Must be filed with Board of Assessors on or before December 15 or 3 months after actual (*not* preliminary) tax bills are mailed for fiscal year if later.)

fold

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 _____

Social Security No. _____ (optional) Tel. No. _____

Legal Residence (Domicile) on July 1, 20___ _____

Mailing Address (If different) _____

Location of Property _____ No. of Dwelling Units _____

Did you own the property on July 1, 20___? ☐ 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, 20___? ☐ Yes ☐ No

(If yes, attach trust instrument including all schedules.)

Have you been granted any exemption in any other city or town for this year? ☐ Yes ☐ No

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

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

☐ Ownership ☐ GRANTED Assessed Tax _____

Exempted Tax _____

☐ Occupancy ☐ DENIED Adjusted Tax _____

☐ Status ☐ DEEMED DENIED BOARD OF ASSESSORS

☐ Income Date Voted/Deemed Denied _____ _____

Certificate No. _____ _____

☐ Assets 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.

FORM 879 REV, 11/92 A. M. SULKIN CO., BOSTON, MA.

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, 20___? ☐ 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 first.

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

☐ **VETERAN**

☐ **VETERAN'S SPOUSE** **Veteran's Name** _____

☐ **VETERAN'S SURVIVING SPOUSE/PARENT** **Deceased Veteran's Name** _____
(If first year of application, attach copy of death certificate.)

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 live in Massachusetts at least 6 months prior to entering the service? ☐ Yes ☐ No
If no, list the places and dates where the veteran was domiciled during the last 6 years.

Address	Dates

Was the veteran killed during military service? ☐ Yes ☐ No
If yes, date of death _____
If yes, and you are surviving spouse, have you remarried? ☐ Yes ☐ No

Does the veteran have a war-service connected disability? ☐ Yes ☐ No
If yes, and first year of application, attach Veterans Administration Certificate of Disability.
If yes and exemption granted previously, attach certificate only if disability rating is 100% or has changed.

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

Is the veteran capable of working? ☐ 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 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 your application, provide circumstances of death.

_____

_____

GO ON TO SECTION E.

☐ **PERSON 70 YEARS OLD OR OLDER** 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 10 years? ☐ Yes ☐ No

If no, list the other properties you owned and/or occupied during the past 10 years.

Address	Dates	Owned	Occupied
		☐	☐
		☐	☐
		☐	☐

GO ON TO SECTION C.

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.
Complete this section if you are 70 years old or older. Copies of your federal and state income tax returns may be requested to verify your income.

	Applicant and Spouse	Co-Owner(s) and Spouse(s)
Retirement Benefits (Social Security, Railroad, Federal, Mass. and Political Subdivisions)		
Other Pensions and Retirement Allowances		
Wages, Salaries and other Compensation		
Net Profits from Business or Profession		
Interest and Dividends		
Other Receipts (Rent, Capital Gains, 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 (3) 70 years old or older. Documentation may be requested to verify your assets.

REAL ESTATE:	Assessed Valuation	Amount Due on Mortgage	VALUE
Domicile			
Other			

PERSONAL ESTATE:

Bank Accounts: Name and Address of Bank	Account No.	

Stocks, Bonds, Securities, Etc.: Description and Amount

Motor Vehicles and 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, it and all accompanying documents and statements are true, correct and complete.

Your 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:

- Blind
- Veteran with a service connected disability
- Surviving Spouse
- Minor Child of Deceased Parent
- Senior Citizen age 70 and older.

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 first. You may also apply if you are the administrator or executor of a person who qualified for a personal exemption on July first.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the Board of Assessors by December 15 or 3 months after the actual tax 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 procedure and deadline.