

STATE TAX FORM 96-1  
Rev. 7/2017

THE COMMONWEALTH OF MASSACHUSETTS

17	41
ASSESSORS' USE ONLY	
Application No.	
Date Received:	

SENIOR  
APPLICATION FOR STATUTORY EXEMPTION  
FISCAL YEAR **20**

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 the following. 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) for this year? Yes No  
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

(OVER)

**B. EXEMPTION STATUS.** Complete the questions that follow.

**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 41C ½ 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 41C ½ adopted – See Assessors.)*

Address	Dates	Owned	Occupied
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_____	_____		
_____	_____		

*Continue list on attachment in same format as necessary.*

**C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.** Complete this section. Copies of your federal and state income tax return, and other documentation, may be requested to verify your income.

<b>*MINIMUM SOCIAL SECURITY REDUCTION FY20: SINGLE = \$4,758.00, MARRIED = \$7,137.00</b>	Applicant & Spouse	Co-owners(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.).....		
<b>*MINIMUM SOCIAL SECURITY REDUCTION =</b>		
<b>TOTALS</b>		

**D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR.** Complete this section. 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 and Address of Bank	_____	_____	_____
_____	_____	_____	_____
Stocks, Bonds, Securities, etc.: Description & Amount	_____	_____	_____
_____	_____	_____	_____
Motor Vehicles & Trailers: Year, Make & Model	_____	_____	_____
_____	_____	_____	_____
Other Non-exempt Personal Property: Kind & Description	_____	_____	_____
_____	_____	_____	_____
		<b>TOTAL</b>	_____

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**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.

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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 a servicemember, national guard member or veteran who died from active duty injury or illness
- Surviving spouse
- Minor child of a deceased parent
- 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 State 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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ASSESSORS' USE ONLY

**41C ONLY: IMPACT ON CPA SURCHARGE**

	FY____ ASSESSED VALUE	FY____ TAXES	FY____ CPA SURCHARGE	FORMULA FOR FY____ CPA SURCHARGE
Assessed				See *
Exempted				FY____ Exempted Taxes x 1.5%
Adjusted				Difference
<b>AMOUNT OF SURCHARGE TO BE EXEMPTED FY____ =</b>				

\*(((FY\_\_\_\_ Assessed Value – 100,000 CPA Residential Exemption) x FY\_\_\_\_ Tax Rate/1,000) x 1.5%)

**ASSESSORS' OFFICE**  
**Homer Municipal Building, 1st Floor**  
**19 Moore Street, PO Box 56**  
**Belmont, MA 02478**  
**617-993-2630**  
**Mon 8am-7pm, Tues-Thurs 8am-4pm, Fri 8am-12pm**  
[www.belmont-ma.gov](http://www.belmont-ma.gov)