MUST BE FILED BY FRIDAY, APRIL 1, 2016, 4:00 P.M.

18
ASSESSORS' USE ONLY
Application No.
Date Received:

STATE TAX FORM 98
Rev. 7/2009

THE COMMONWEALTH OF MASSACHUSETTS

BELMONT

FINANCIAL HARDSHIP: ACTIVATED MILITARY – AGE AND INFIRMITY
APPLICATION FOR STATUTORY EXEMPTION

FISCAL YEAR 20 16

General Laws Chapter 59, § 5, CLAUSE 18

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

Belmont Assessors' Office
PO Box 56
19 Moore Street
Belmont, MA 02478

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

INSTRUCTIONS: Complete all sections that apply. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____ Occupation _____

Telephone Number _____ Marital Status _____

Legal Residence (Domicile) on July 1, 2015 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, 2015 ? 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, 2015 ? 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 ☐	GRANTED ☐	Assessed Tax $ _____
Occupancy ☐	DENIED ☐	Exempted Tax $ _____
Status ☐	DEEMED DENIED ☐	Adjusted Tax $ _____
Financial condition ☐		Board of Assessors
Date Voted/Deemed Denied _____		_____
Certificate No. _____		_____
Date Cert. /Notice Sent _____		_____
		Date: _____

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

(OVER)

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

☐ **ACTIVATED MILITARY PERSONNEL**

☐ Initially enlisted in the armed forces.

☐ Military status changed to active duty.

Date of activation to active duty _____ *Attach copy of orders.*

GO ON TO SECTION D

☐ **OLDER AND INFIRM PERSON**

You must meet *both* age and infirmity requisites to qualify.

Date of Birth _____ *Attach a copy of birth certificate.*

Provide a detailed description of the physical or mental illness, disability or impairment.

_____

_____

Attach a physician's letter documenting your infirmity.

GO ON TO SECTION C

C. EMPLOYMENT STATUS.

Are you able to work? Yes ☐ No ☐ *If no, your physician's letter must confirm this status.*

If unemployed, state date of last employment _____

GO ON TO SECTION D

D. INSURANCE BENEFITS. Complete this section if you are a surviving spouse.

Date and place of spouse's death _____

Total amount of insurance received _____

Name of insurance company or fraternal society _____

GO ON TO SECTION E

E. FAMILY ASSISTANCE. Complete this section if you are receiving any financial assistance from family members.

Name	Relationship	Residence	Occupation	Wages	Assistance given

Continue list on attachment in same format as necessary.

GO ON TO SECTION F

F. FINANCIAL STATEMEMT. Complete this section fully. Copies of your federal and state tax returns and other documentation may be requested to verify your income and assets.

ASSETS		LIABILITIES	
REAL ESTATE		Mortgage outstanding balance	$ _____
Domicile value	$ _____		_____
Other value	_____		
PERSONAL ESTATE			
Motor vehicle values (year/make/model)			
_____	_____	Car loan balances	_____
_____	_____		_____
Bank account balances (Bank name & address)			
_____	_____		
_____	_____		
_____	_____		
Other (specify)		Other outstanding debts (personal loans, credit cards, etc.)	
_____	_____		_____
_____	_____		_____
TOTAL	$ _____	TOTAL	$ _____

INCOME	Monthly	EXPENSES	Monthly
Wages & salaries - Annual $ _____	$ _____	Mortgage payments (including taxes)	$ _____
Unemployment compensation……..	_____	Food……	_____
Social Security……	_____	Utilities:	
Other pension/retirement……	_____	Electricity…….……..	_____
Public assistance:		Gas……..……	_____
AFDC……	_____	Heating fuel……..	_____
Food stamps……..……..	_____	Telephone……..…….	_____
Fuel assistance……..……..	_____	Water/sewer……..	_____
Other……..…….	_____	Debt payments:	
Rental income……..	_____	Car loans…….....	_____
Business/professional profits…….	_____	Credit cards……	_____
Interest/dividends…….....	_____	Personal loans……	_____
Other (specify)		Fixed expenses:	
_____	_____	Car insurance……	_____
_____	_____	House insurance……...	_____
		Other (specify)	
		_____	_____
		_____	_____
TOTAL	$ _____	TOTAL	$ _____

GO ON TO SECTION G

G. 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 FINANCIAL HARDSHIP EXEMPTION

FINANCIAL HARDSHIP EXEMPTION. You may able to reduce all or a portion of the taxes assessed on your domicile if you do not have the financial resources to pay them because (1) you were called into active military service (not including initial enlistment), or (2) you are older and suffer some physical or mental illness, disability or impairment. Qualifications are established locally by the board of assessors. More detailed information may be obtained from your assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you owned and occupied the property and meet all qualifications for a financial hardship exemption as of July 1.

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 bills were mailed for the fiscal year, whichever is later. THIS DEADLINE CANNNOT 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. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any additional charges, you should pay the tax as assessed if possible. 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. If you are unable to make your payments, inform the assessors when you file your application.

ASSESSORS DISPOSITION. Upon applying for a financial hardship 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. In order to obtain a review of the assessors' decision on your application for a financial hardship exemption, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the decision.