

STATE TAX FORM 96-4
Rev. 7/2015

THE COMMONWEALTH OF MASSACHUSETTS

22
ASSESSORS' USE ONLY
Application No. _____
Date Received: _____

VETERAN
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 December 15
or 3 months after actual (not preliminary) tax bills are
mailed for the 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					
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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

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.

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/SERVICE MEMBERS'S/
NATIONAL GUARD MEMBER'S
SURVIVING SPOUSE OR SERVICE
MEMBER'S SURVIVING PARENT**

Deceased Veteran's/Service Member'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 member/national guard member live in Massachusetts for at least 6 months before entering the service? Yes No

If no, list places and dates where the veteran or member lived during the last 6 years or if deceased, the 6 years before death (2 years if local option adopted – See Assessors)

Address

Dates

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 Veteran's Affairs, branch of service or doctor and (2) list above places and dates where surviving spouse has lived during the last 6 years (2 years if local option adopted – See Assessors)

Was the service member or national guard member killed or presumed killed in a combat zone? Yes No

If yes, date of death _____

Was the service member's or national guard member's death a proximate result of a combat injury or disease?

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 Veteran's 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

C. 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 a service member or national guard member who died in combat or from combat injury or disease
- 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 administrator or executor 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 Board of Assessors by December 15 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 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.**

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 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.
