State Tax Form 96-1
Revised 7/2017

The Commonwealth of Massachusetts

17	41
Assessors' Use only	
Date Received	
Application No.	
Parcel Id.	

_____
Name of City or Town

SENIOR
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 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 ☐	GRANTED ☐	Assessed Tax $ _____
Occupancy ☐	DENIED ☐	Exempted Tax $ _____
Status ☐	DEEMED DENIED ☐	Adjusted Tax $ _____
Income ☐		
Assets ☐		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. 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 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
		☐	☐
		☐	☐

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.

	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		

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			

Personal Estate

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 _____

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.

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 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.