State Tax Form 96-2

Revised 7/2017

The Commonwealth of Massachusetts

SURVIVING SPOUSE OR MINOR

APPLICATION FOR STATUTORY EXEMPTION

General Laws Chapter 59, § 5

Name of City or Town _____

FISCAL YEAR _____

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION

(See General Laws Chapter 59, § 60)

Important filing information

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.

Return to: Board of Assessors

INSTRUCTIONS: Complete the following. Please print or type.

A. IDENTIFICATION.

Complete this section fully.

Name of Applicant _____

Telephone Number _____

Marital Status ○ Single ○ Married ○ Separated ○ Divorced ○ Widowed

○ Other (please specify) _____

Legal Residence (Domicile) on July 1,

Year _____

No. _____ **Street** _____

City/Town _____ **Zip Code** _____

A. IDENTIFICATION. (continued)

Mailing Address (If different)

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 $ _____

B. EXEMPTION STATUS.

Complete the questions that follow.

☐ **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 a 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, GO ON TO SECTION C

If yes, and this is the first year of application, provide circumstances of death.

GO ON TO SECTION D

C. 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

Value _____

Stocks, bonds, securities, etc.: Description & amount

Value _____

Motor vehicles & trailers: Year/Make/Model

Value _____

Other non-exempt personal property: Kind & description

Value _____

TOTAL _____

If the total does not update automatically, enter it manually. Check all applicable amounts above.

GO ON TO SECTION D

D. 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.

Assessors' Use only

17 42&43

Date Received _____ **Application No.** _____

Parcel Id. _____

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

☐ Ownership ☐ Occupancy ☐ Status ☐ Income ☐ Assets

Disposition: ○ GRANTED ○ DENIED ○ DEEMED DENIED

Assessed Tax $ _____ **Exempted Tax $** _____ **Adjusted Tax $** _____

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

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.