State Tax Form 96-4

Revised 12/2022

The Commonwealth of Massachusetts

VETERAN

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 state) for this year?

○ Yes ○ No

If yes, name of city or town _____

Amount exempted $ _____

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/SERVICEMEMBER'S/NATIONAL GUARD MEMBER'S SURVIVING SPOUSE or SERVICEMEMBER'S SURVIVING PARENT (or otherwise qualified if local option(s) adopted pursuant to Clause 22G or 22H - See Assessors)**

Deceased Veteran's/Servicemember'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

B. EXEMPTION STATUS. (continued)

Did the veteran/service/national guard member live in Massachusetts for at least 6 months before entering the service?

○ Yes ○ No

If no, list places and dates where veteran or member lived during the last 2 years or if deceased, the 2 years before death (1 year if local option adopted - See Assessors)

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 Veterans Affairs, branch of service and (2) list above places and dates where surviving spouse has lived during the last 2 years (1 year if local option adopted – See Assessors)

Is the servicemember or national guard member missing in action and presumed dead?

○ Yes ○ No

Was the proximate cause of the veteran's, servicemember's or national guard member's death due to an active duty injury or illness?

○ Yes ○ No

B. EXEMPTION STATUS. (continued)

If yes to next question and first year of application, attach documentation from U.S. Dept. of Veterans Affairs or branch of service.

Has the servicemember or veteran ever been a prisoner of war?

○ Yes ○ No

If yes to next question and first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

Does the veteran have a 100% disability rating for service-connected blindness?

○ 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 Veterans 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

GO ON TO SECTION C

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.

Assessors' Use only

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Date Received _____ **Application No.** _____

Parcel Id. _____

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

☐ Ownership ☐ Occupancy ☐ Status

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 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.