TO: Recipients of Personal Exemptions
RE: Personal Exemptions from Property Tax

As you are aware, the State Legislature allows cities and towns to grant exemptions to certain individuals who meet the necessary qualifications. A tax exemption is a discharge from the obligation to pay a portion of a tax. In Massachusetts Assessors’ offices are charged with administering this program.

An applicant for an exemption must
1) Complete the appropriate form each year and
2) Provide to the assessors whatever information is reasonably required to establish eligibility. If you qualify for a personal exemption, it will appear on the 3rd or 4th quarter bill that is due February 1, 2020 or May 1, 2020 respectively.

The purpose of this letter is to provide you with the appropriate form, and assist you with providing the necessary documentation for the Board of Assessors to make a decision. Copies of the necessary information are sufficient along with the signed form. If you would like to deliver the documents and have difficulty negotiating the stairs at the Town Hall, please alert someone on the first floor that you would like assistance from one of the staff in the Assessors’ office.

BLIND PERSONS – YELLOW FORM

Clause 37 - $437.50

1. Fill in Section A on Page 1,
2. Fill in Section B on Page 2,
3. Sign and date form on Page 2,
4. If filing for the first time, provide a certificate from the Commission for the Blind attesting to a condition of legal blindness as of July 1, 2019, or provide a similar letter from your doctor indicating your status as of July 1, 2019.

Please call this office if you have questions or need assistance.

APPLICATIONS MUST BE FILED BY APRIL 1, 2020
The Commonwealth of Massachusetts

Name of City or Town

BLIND
FISCAL YEAR _____ APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 5, § 5

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. (Due April 1, 2020)

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:

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 __________________________

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.

<table>
<thead>
<tr>
<th>Were you legally blind as of July 1,_______?</th>
<th>Yes ☐ No ☐</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are you registered with Mass. Commission for the Blind?</td>
<td>Yes ☐ No ☐</td>
</tr>
<tr>
<td>If yes, give Certificate Number___________________ Date Registered _______________ Attach copy of certificate.</td>
<td></td>
</tr>
<tr>
<td>If no, attach a letter from your doctor indicating status as of July 1.</td>
<td></td>
</tr>
</tbody>
</table>

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.

_________________________ Date
Signature

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 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 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.