

17	22	37	41	42&43
Assessors' Use only				
Date Received				
Application No.				
Parcel Id.				

NORTHFIELD

Name of City or Town

SENIOR -- SURVIVING SPOUSE OR MINOR -- VETERAN -- BLIND
FISCAL YEAR 2024 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 all sections that apply. If you qualify under more than one category, you will receive the exemption that provides the greatest amount of assistance. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____		Marital Status _____	
Telephone Number _____		Mailing Address (If different) _____	
Legal Residence (Domicile) on July 1, 2023 _____		_____	
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, 2023? 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, 2023? 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. Check each status that applies to you and complete the questions that follow.

☐ **BLIND PERSON**

Were you legally blind as of July 1, 2023 ? Yes ☐ No ☐

Are you registered with Mass. Commission for the Blind? Yes ☐ No ☐

If yes, give Certificate Number _____ Date Registered _____ Attach copy of certificate.

If no, attach a letter from your doctor indicating status as of July 1.

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

☐ **VETERAN**

☐ **VETERAN'S SPOUSE**

Veteran's Name _____

Was the property the veteran's domicile as of July 1, 2023 ?

Yes ☐ No ☐

If no, where does the veteran reside? _____

☐ **VETERAN'S/SERVICEMEMBER'S/ NATIONAL
GUARD MEMBER'S SURVIVING SPOUSE or
SERVICEMEMBER'S SURVIVING PARENT**

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 _____

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 6 years or if deceased, the 6 years before
death (2 years 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 6 years (2 years 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 ☐

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 ☐

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

☐ **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, AND NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION D

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

GO ON TO SECTION E

☐ **SENIOR ~~X~~ 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.

GO ON TO SECTION C

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR. Complete this section if you are a senior.
 Copies of your federal and state tax income returns, and other documentation, may be requested to verify your income.

2022	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		

GO ON TO SECTION D

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR. Complete this section if you are a (1) surviving spouse, (2) minor child of a deceased parent, or (3) senior. 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			
GO ON TO SECTION E			

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 servicemember, national guard member or veteran who died from active duty injury or illness
- Minor child of deceased parent
- Surviving Spouse
- 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.

RETURN TO ASSESSOR'S OFFICE BY: 3 PM APRIL 1, 2024.

ATTENTION FIRST TIME APPLICANTS...

Real Estate Exemption Information

Fiscal Year 2024

Section A: Please be sure to fill out the application completely.

Section B: Fill in all sections that apply to you and complete the questions that follow.

Section C: List all income (including interest) for **2022**; on savings and checking accounts, social security, pensions, bonds, dividends, rental income, and wages. You will be required to provide documents showing this information.

Section D: Do you currently own other property besides your domicile? List all banks and other institutions where you have accounts and the balances as of July 1, **2023**. If you have motor vehicles, please list the make, model, and year.

Section E: Be sure to sign and date the form.

THE FOLLOWING DOCUMENTS MUST ACCOMPANY THE APPLICATION

Blind: Be sure to include proof of blindness as certified by the MA Commission

Veteran: 10% disability or more include Veterans Administration Certificate

Surviving Spouse or Minor: Include copy of death certificate

Person 65 or older by July 1, 2023: Attach copy of birth certificate

The application for exemption is not public record and the information is kept strictly confidential. You will be issued a certificate of exemption upon qualification after the tax bills are sent.

If you require assistance, please call 498-2901 ext. 118 or email at assessors@northfieldma.gov If you do come in to the office, please bring with you all savings, passbooks, checking account register, income verification from social security, pensions, 1099's, (banks issued this form in January to report interest earned for prior year) and W-2's and any requested certificates.

Applications can be hand delivered or mailed to:

BOARD OF ASSESSORS

69 MAIN ST.

NORTHFIELD, MA 01360