

THE COMMONWEALTH OF MASSACHUSETTS
WESTFORD

37A

DATE RECEIVED

BLIND

FY22 APPLICATION FOR STATUTORY EXEMPTION

General Laws Chapter 59, Section 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION.
MGL Chapter 59, Section 60

MUST BE FILED WITH BOARD OF ASSESSORS NO LATER
THAN APRIL 1ST OF EVERY YEAR

A COPY OF THE CURRENT CERTIFICATE IS REQUIRED
WITH SIGNATURE ON REVERSE SIDE OF THIS APPLICATION

INSTRUCTIONS: Complete all sections that apply. (Please PRINT or TYPE)

A. IDENTIFICATION. Complete this section fully.

Name of Applicant

Marital Status

Tel. No

Legal Residence (Domicile) on July 1, 2021

Mailing Address (If different)

Location of Property

No. of Dwelling Units

1 2 3 4 Other

Did you own the property on July 1, 2021?

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, 2021?
(If yes, attach trust instrument including all schedules.)

YES NO

Have you been granted any exemption in any other city or town for this year? YES NO

If yes, name of city or town _____ Amount exempted \$ _____

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

- Ownership GRANTED Assessed Tax _____
- Occupancy DENIED Exempted Tax _____
- Status DEEMED DENIED Adjusted Tax _____
- Income
- Assets

BOARD OF ASSESSORS

Exemption: Clause _____
Certificate No. _____
Date Cert./Notice Sent _____

Date Voted/Deemed Denied _____ Date _____

B. EXEMPTION STATUS: LEGALLY BLIND

Were you legally blind as of July 1, 2021? YES NO

Are you registered with Mass. Commission for the Blind? YES NO

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, it and all accompanying documents and statements are true, correct and complete.

Your Signature

Date

If signed by agent, attach copy of written authorization (POA) 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:

- Blind
- Veteran with a service-connected disability
- Surviving Spouse
- Minor Child of Deceased Parent
- Senior Citizen age 70 and older

More detailed information about the qualification 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 1st of the Calendar Year. You may also apply if you are the administrator or executor of a person who qualifies for a personal exemption on July 1st.

WHEN AND WHERE APPLICATION MUST BE FILED:

Your application must be filed yearly with the Board of Assessors by APRIL 1ST of the Calendar Year. 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. APPLICATIONS ARE CONSIDERED FILED WHEN RECEIVED BY THE ASSESSORS.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. 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, 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. The disposition notice will provide you with further information about the appeal procedure and deadline.

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.
