

THE COMMONWEALTH OF MASSACHUSETTS  
WESTFORD

ASSESSORS USE ONLY		
17D	41C	DISABLED
DATE RECEIVED		

SENIOR 70 & OLDER - SURVIVING SPOUSE - MINOR CHILD - DISABLED  
FY 2022 APPLICATION FOR STATUTORY EXEMPTION / LOCAL OPTION EXEMPTION

[Empty box for applicant information]

THIS APPLICATION IS **NOT** OPEN TO PUBLIC INSPECTION  
GENERAL LAWS CHAPTER 59, SECTION 5  
MUST BE FILED WITH BOARD OF ASSESSORS  
NO LATER THAN APRIL 1ST OF EVERY YEAR

**A. IDENTIFICATION:** 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)

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/town or state 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

**BOARD OF ASSESSORS**

Assets Exemption: Clause \_\_\_\_\_  
Certificate No. \_\_\_\_\_  
Date Cert./Notice Sent \_\_\_\_\_

Date Voted/Deemed Denied \_\_\_\_\_ Date \_\_\_\_\_

**B. EXEMPTION STATUS. (17D)** Check the status that applies to you and 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 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 YOUR APPLICATION, PROVIDE CERTIFICATE OF DEATH

**PERSON 70 YEARS OLD OR OLDER**

Date of Birth \_\_\_\_\_

(If 1<sup>st</sup> time applying include a copy of birth certificate)

**Have you owned and occupied the property as your domicile for at least 10 years?**  YES  NO  
 If no, list the other properties you owned and/or occupied during the past 10 years.

Address	Dates	Own	Occupy
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**DISABLED PERSON LESS THAN 70 YEARS OLD**

Date of Birth \_\_\_\_\_

**Have you owned and occupied the property as your domicile for at least 10 years?**  YES  NO  
 If no, list the other properties you owned and/or occupied during the past 10 years.

Address	Dates	Own	Occupy
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Do you have the determination of disability from the Social Security Administration?  Yes  No

If yes, please submit your letter of determination from the Social Security Administration and continue to the Revenue & Assets Sections

LETTER SUBMITTED?  Yes  No

If no, you do not qualify for this local option tax exemption.

**C. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.** List income received from all sources for applicant and spouse or any co-owner of household. Copies of federal income tax returns are required to verify income reported.

	Applicant And Spouse	Co-Owner(s) and Spouse(s)
Wages, salaries, other compensation	\$	\$
Social Security		
Other pension/retirement benefits		
Interest/dividends		
Rental income		
Net profits from business or profession		
Capital gains		
Alimony		
Child support		
Public assistance		
Unemployment compensation		
Disability compensation		
Other (specify):		
Winnings		
<b>TOTAL GROSS INCOME</b>	<b>\$</b>	<b>\$</b>

*Continue list on attachment, in same format, as necessary.*

**D. VALUE OF ALL PROPERTY ON JULY 1 THIS YEAR.**

Complete this section if you are a (1) surviving spouse, (2) minor child (3) 70+ Years or (4) Disabled as of July 1.

<b><u>REAL ESTATE:</u></b>	<b><u>Location</u></b>	<b><u>Mortgage &amp; Amt Due</u></b>	<b><u>Property Value</u></b>
Domicile	_____	_____	_____
Other (2 <sup>nd</sup> home)	_____	_____	_____
Other (Land)	_____	_____	_____
Other (Vacation Property)	_____	_____	_____
Other (Motor Home)	_____	_____	_____

**PERSONAL ESTATE:**

LIST & INCLUDE COPIES OF THE JULY STATEMENTS FOR ALL BANK, CREDIT UNIONS, CD'S, ANNUITY & IRA ACCOUNTS, STATEMENTS ARE REQUIRED WHEN APPLICATION IS SUBMITTED TO VERIFY YOUR ASSETS. APPLICATIONS WILL BE RETURNED IF STATEMENTS ARE NOT INCLUDED, OF THE CURRENT CALENDAR YEAR AS REQUIRED: (attach list if you have additional)

Name and Address of Bank Account No. Account Value

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

LIST BALANCE AMOUNTS AND INCLUDE COPIES OF THE JULY 1<sup>ST</sup> STATEMENTS FOR ALL STOCKS, BONDS, SECURITIES, ETC. AS REQUIRED (ATTACH LIST FOR ADDITIONAL)

_____	_____	_____
_____	_____	_____
_____	_____	_____

**Motor Vehicles and Trailers**

<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Value</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Other Non-Exempt Personal Property**

<u>Type</u>	<u>Description</u>	<u>Value</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

ASSET TOTALS \_\_\_\_\_

**E. SIGNATURE. Sign here to complete the application.**

Under the pains & penalties of perjury, I declare that to the best of my knowledge it and all accompanying documents and statements are true, correct and complete.

Applicant Signature \_\_\_\_\_

Date \_\_\_\_\_

IF SIGNED BY AGENT, ATTACH COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF TAXPAYER

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## 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.

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