

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

Name of City or Town

SENIOR -- SURVIVING SPOUSE OR MINOR -- VETERAN -- BLIND
FISCAL YEAR _____ 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.

Please mail completed application to: Town of Sudbury, Assessors Office, 278 Old Sudbury, MA 01776 (no later than April 1, 2023).

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, _____		_____	
No. _____	Street _____	City/Town _____	Zip Code _____
Location of Property: _____		No. of Dwelling Units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____	
Did you own the property on July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>			
If yes, were you: Sole Owner <input type="checkbox"/> Co-owner with Spouse Only <input type="checkbox"/> Co-owner with Others <input type="checkbox"/>			
Was the property subject to a trust as of July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>			
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 <input type="checkbox"/> No <input type="checkbox"/>			
If yes, name of city or town _____		Amount exempted \$ _____	

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership <input type="checkbox"/>	GRANTED <input type="checkbox"/>	Assessed Tax \$ _____
Occupancy <input type="checkbox"/>	DENIED <input type="checkbox"/>	Exempted Tax \$ _____
Status <input type="checkbox"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted Tax \$ _____
Income <input type="checkbox"/>		
Assets <input type="checkbox"/>		
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, _____? 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, _____?

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 GUARDIAN if local option adopted – 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 _____

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 3 years or if deceased, the 3 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 3 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 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 ☐

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 70 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
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

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.

Please report calendar year 2021 income in this section		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/parent 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.
