State Tax Form 96-4
Revised 12/2022

The Commonwealth of Massachusetts

WORTHINGTON
Name of City or Town

22
Assessors' Use only
Date Received
Application No.
Parcel Id.

VETERAN
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.

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: _____ No. of Dwelling Units: 1 ☐ 2 ☐ 3 ☐ 4 ☐ Other ____

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 state) 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 $ _____

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 the status that applies to you and complete the questions that follow.

☐ **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 otherwise qualified if local option(s) adopted pursuant to Clause 22G or 22H - 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 2 years or if deceased, the 2 years before death (1 year 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 2 years (1 year 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 ☐

GO ON TO SECTION C

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.

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
- 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.