

## 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
- \* Veterans with a service connected disability
- \* Surviving Spouse
- \* Minor Child of Deceased Parent
- \* Senior Citizen age 70 or older

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 first. You may also apply if you are the administrator or executor of the estate of a person who qualified for a personal exemption on July first.

**WHEN AND WHERE APPLICATION MUST BE FILED:** Your application must be filed with the Board of Assessors by December 15 or 3 months after the actual tax bills were mailed for the fiscal year, whichever is later. 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. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.

**PAYMENT OF TAX:** Filing an application does not stay the collection of your taxes. In some cases, 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 as a general rule 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. The disposition notice will provide you with further information about appeal procedure and deadline.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE