

# ATTENTION

## For Your Information:

If you or your spouse are over the age of 65 and meet certain income and asset requirements, you or your spouse may be eligible for a senior tax exemption instead of **or** in addition to a disabled veteran exemption.

The following exemptions are available:

### **PERSONS OVER 65 YEARS OF AGE**

Clause 41C – If annual INCOME is less than:

**\$1,000.00 OFF**

**\$28,591 single person**

(Includes the allowed \$4911 Social Security deduction)

**\$35,754 married couple**

(Includes the allowed \$7367 Social Security deduction)

**AND**

The value of your ASSETS,  
(excluding your domicile) is less than:

**\$47,825 single person**

**\$51,242 married couple**

### **PERSONS OVER 70 YEARS OF AGE**

Clause 17D – Persons over 70 years of age

There is no limit on income, but the value of your assets, excluding your domicile, must not exceed \$68,337.

**\$303.24 OFF**

**Must own and occupy subject property as of July 1, 2021\***

**\*Other owner/occupancy requirements may apply. Please ask for more details.**

If you think you may be eligible for either of the Senior tax exemptions, please contact the Assessor's Office at 781-293-2393 for additional information and forms. If you do not qualify for either Senior exemption, please complete and return the disabled veteran form.

# TOWN OF PEMBROKE

## DISABLED VETERANS EXEMPTIONS

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**DEADLINE FOR FILING IS: APRIL 1, 2022**

### **Qualification date July 1, 2021**

Must own and occupy property as of July 1, 2021.

*If property is held in trust please provide trust documents.*

First time applicants must provide DD-214

Provide certification of a service connected disability from the Veterans Administration

Must have been domiciled in Massachusetts for at least 6 consecutive months before entering the service or lived in Massachusetts for at least 2 consecutive years before the tax year begins

**DISABLED VETERAN (minimum 10%)**  
**CLAUSE 22**

**EXEMPTION AMOUNT**  
**\$400.00**

#### **Available to:**

Veterans with a service connected disability of 10% or more as determined by the Veterans Administration

Veterans who have been awarded the Purple Heart

Gold Star Mothers and Fathers

Spouses where the domicile is owned and occupied by the veteran's spouse

Surviving spouses where the domicile is owned and occupied by the veteran's spouse

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**100 % DISABLED VETERANS**  
**CLAUSE 22E**

**EXEMPTION AMOUNT**  
**\$1,000.00**

#### **Available to:**

Veterans or their spouses and surviving spouses, who have a 100 % disability rating as determined by the United States Department of Veteran Affairs

\*\*\* DEADLINE FOR FILING APRIL 1, 2022 \*\*\*

State Tax Form 96-4  
Revised 7/2019

The Commonwealth of Massachusetts

PEMBROKE

Name of City or Town

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

VETERAN  
FISCAL YEAR **2022** 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, <b>2021</b> _____	Mailing Address (If different) _____
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, <b>2021</b> ? 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, <b>2021</b> ? 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 \$ _____
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, **2021** ?

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 ☐

**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.

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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/parent 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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