

BLIND
FISCAL YEAR 2026 APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 5, § 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,
 December 31, 2025 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) 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 \$ _____
Income ☐		
Assets ☐		
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. Complete the questions that follow.

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.

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.
