State Tax Form 98 Revised 11/2016 The Commonwealth of Massachusetts

Name of City or Town

Assessors' Use only

Date Received

Application No.

Parcel Id.

FINANCIAL HARDSHIP: ACTIVATED MILITARY – AGE AND INFIRMITY FISCAL YEAR \_\_\_\_\_ APPLICATION FOR STATUTORY EXEMPTION General Laws Chapter 59, § 5, CLAUSE 18

General Laws Chapter 59, § 5, CLAUSE I

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 all sections that apply. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant			Occupation	
Telephone Number			Marital Status	
Legal Residence (Domicile) on July 1,			Mailing Address (If different)	
No. Street Location of Property:	City/Town	Zip Code	No. of Dwelling Units: $1 \square 2 \square 3 \square 4 \square$ 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				

## DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership	GRANTED	Assessed tax	\$	
Occupancy	DENIED	Exempted tax	\$	
Status	DEEMED DENIED	Adjusted tax	\$	
Financial condition				Board of Assessors
Date voted/Deemed denied				
Certificate No.				
Date Cert./Notice sent				
		Date:		
EILING THIS FORM DOES NOT STAY THE COLLECTION OF VOUR TAYES				

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

<b>B. EXEMPTION STATUS.</b> Check the status that applies to you and complete the questions that follow.					
	ACTIVATED MILITARY PERSONN	EL			
Γ	Initially enlisted in the armed fo	rces.			
	Military status changed to active	e duty.			
	Date of activation to active duty.		Attach cop	y of orders.	
		GO ON TO S	ECTION D		
	OLDER AND INFIRM PERSON				
	You must meet both age and infi	rmity requisites to qu	alify.		
	Date of Birth		Attach a copy of birth	certificate.	
	Provide a detailed description of th			,	
	Attach a physician's letter documentin	eg your infirmity.			
		GO ON TO S	SECTION C		
<u> </u>	EMPLOYMENT STATUS.				
С.					
Are	you able to work? Yes No	If no, your physic	ian's letter must confirm	this status.	
If u	nemployed, state date of last employ	ment			
		GO ON TO S	ECTION D		
	<b>INSURANCE BENEFITS.</b> Complete	this soction if you are	a surviving spouso		
	-	2	0.1		
Dat	e and place of spouse's death				
Tota	al amount of insurance received				
Name of insurance company or fraternal society					
GO ON TO SECTION E					
<b>E. FAMILY ASSISTANCE</b> . Complete this section if you are receiving any financial assistance from family members.					
Nar	ne Relationship	Residence	Occupation	Wages	Assistance given

Continue list on attachment in same format as necessary.

GO ON TO SECTION F

**F. FINANCIAL STATEMENT.** Complete this section fully. Copies of your federal and state tax returns and other documentation may be requested to verify your income and assets.

REAL ESTATE    Mortgage outstanding balance    \$	ASSETS		LIABILITIES	
Other value	REAL ESTATE			
PERSONAL ESTATE    Car loan balances      Motor vehicle values (year/make/model)    Car loan balances      Bank account balances (flank name & address)    Car loan balances      Other (specify)    Other outstanding debts (personal loans, crodit cards, etc.)      TOTAL    S    TOTAL      Noother selection    S    TOTAL      Social Security    Utilities:      Other pension/retirement    Floctricity      Public assistance:    Gas      AFDC    Heating fuel      Food stamps    Telephone      Fuel assistance:    Car loans      Other (specify)    Car loans      Car loans    Debt payments:      Public assistance    Car loans      Matter/sever    Other      Other (specify)    Car loans      Telephone    Personal loans      Diviness/professional profits    Car loans      Other (specify)    Car loans      Car loans    Other (specify)      Car loans    Car loans      Diviness/professional profits    Car loans      Car loans    Car insurance      Other (specify)    Car insurance	Domicile value	\$	Mortgage outstanding balance \$	
Motor vehicle values (ycar/maks/model)	Other value		_	
Car loan balances      Bank account balances (Bank name & address)      Other (specify)      Other (specify)      Other (specify)      Other (specify)      Other (specify)      Other (specify)      Other outstanding debts (personal loans, credit cards, etc.)      TOTAL    \$      INCOME    Monthly      Montgage payments (including taxes)      Social Security      Unemployment compensation      Social Security      Utilities:      Other outstance:      AFDC      Food stamps      Fuel assistance:      Other assistance:      Other specifies      Other specifies      Other specifies      Other specifies      Other specifies      Car loans      Business/ professional profits      Other (specify)      Fixed expenses:      Car loans.      Other (specify)      Fixed expenses:      Car loans      Car loans      Business/ professional profits      Other (specify)      Fixed expenses: <t< td=""><td>PERSONAL ESTATE</td><td></td><td>_</td><td></td></t<>	PERSONAL ESTATE		_	
Bank account balances (Bank name & address)      Bank account balances (Bank name & address)      Other (specify)      Other (specify)      Other (specify)      Other (specify)      Other (specify)      Other (specify)      Other outstanding debts (personal loans, credit cards, etc.)      INCOME    Monthly      EXPENSES    Monthly      Wages & salaries -Annual \$    \$      Social Security.    Utilities:      Other pension/retirement    Utilities:      Public assistance:    Gas      AFDC    Heating fuel      Food stamps.    Telephone.      Fuel assistance:    Car loans.      Busineses/professional profits.    Credit cards.      Debt payments:    Personal loans.      Busineses/professional profits.    Credit cards.      Other (specify)    Fixed expenses:      Car insurance.    Other (specify)      TOTAL    \$	Motor vehicle values (year/make/model)			
Other (specify)    Other outstanding debts (personal loans, credit cards, etc.)      TOTAL    \$      TOTAL    \$      INCOME    Monthly      EXPENSES    Monthly      Wages & salaries -Annual \$    \$      Social Security.    Other outstanding debts (personal loans, credit cards, etc.)      Unemployment compensation    Food      Social Security.    Utilities:      Other pension/retirement    Electricity      Public assistance:    Gas      AFDC.    Heating fuel      Fuel assistance    Water/sewer      Other (specify)    Car loans      Business/professional profits    Personal loans      Interest/dividends    Personal loans      Other (specify)    Car insurance      TOTAL    \$			Car loan balances	
Other (specify)    Other outstanding debts (personal loans, credit cards, etc.)      TOTAL    \$      TOTAL    \$      INCOME    Monthly      EXPENSES    Monthly      Wages & salaries -Annual \$    \$      Social Security.    Other outstanding debts (personal loans, credit cards, etc.)      Unemployment compensation    Food      Social Security.    Utilities:      Other pension/retirement    Electricity      Public assistance:    Gas      AFDC.    Heating fuel      Fuel assistance    Water/sewer      Other (specify)    Car loans      Business/professional profits    Personal loans      Interest/dividends    Personal loans      Other (specify)    Car insurance      TOTAL    \$				
INCOME      Monthly      EXPENSES      Monthly        Wages & salaries - Annual \$      \$	Bank account balances (Bank name & addres	ss)		
INCOME      Monthly      EXPENSES      Monthly        Wages & salaries - Annual \$      \$			_	
INCOME      Monthly      EXPENSES      Monthly        Wages & salaries - Annual \$      \$			_	
INCOME      Monthly      EXPENSES      Monthly        Wages & salaries - Annual \$      \$			_	
TOTAL    \$    TOTAL    \$    Monthly    EXPENSES    Monthly      Wages & salaries - Annual \$    \$    Monthly    Mortgage payments (including taxes)    \$      Unemployment compensation    Food	Other (specify)			
INCOME  Monthly  EXPENSES  Monthly    Wages & salaries -Annual \$\$  \$  Mortgage payments (including taxes)\$			cards, etc.)	
INCOME  Monthly  EXPENSES  Monthly    Wages & salaries -Annual \$\$  \$  Mortgage payments (including taxes)\$			_	
INCOME  Monthly  EXPENSES  Monthly    Wages & salaries -Annual \$\$  \$  Mortgage payments (including taxes)\$	ΤΟΤΑΙ			
Wages & salaries -Annual \$    \$    Mortgage payments (including taxes)\$      Unemployment compensation    Food    Food      Social Security    Utilities:    Utilities:      Other pension/retirement    Electricity	IOTAL	Ψ		
Wages & salaries -Annual \$    \$    Mortgage payments (including taxes)\$      Unemployment compensation    Food    Food      Social Security    Utilities:    Utilities:      Other pension/retirement    Electricity				
Unemployment compensation    Food      Social Security    Utilities:      Other pension/retirement    Electricity      Public assistance:    Gas      AFDC    Heating fuel      Food stamps    Telephone      Fuel assistance    Water/sewer      Other    Debt payments:      Rental income    Car loans      Business/professional profits    Credit cards      Other (specify)    Fixed expenses:      Other (specify)    Car insurance      Other (specify)    Other (specify)      TOTAL    \$	INCOME	Monthly	EXPENSES	Monthly
Social Security	Wages & salaries -Annual \$	\$	Mortgage payments (including taxes)\$	
Other pension/retirement	Unemployment compensation		Food	
Public assistance:    Gas      AFDC    Heating fuel      Food stamps    Telephone      Fuel assistance    Water/sewer      Other    Debt payments:      Rental income    Car loans      Business/professional profits    Car loans      Interest/dividends    Personal loans      Other (specify)    Fixed expenses:      Car insurance    Other (specify)      TOTAL    \$	Social Security		Utilities:	
AFDC	Other pension/retirement		 Electricity	
Food stamps	Public assistance:		 Gas	
Fuel assistance    Water/sewer	AFDC		Heating fuel	
Fuel assistance    Water/sewer	Food stamps		– Telephone	
Rental income    Car loans      Business/professional profits    Credit cards      Interest/dividends    Personal loans      Other (specify)    Fixed expenses:      Car insurance    House insurance      Other (specify)    Other (specify)      TOTAL    \$			– Water/sewer	
Business/professional profits    Credit cards      Interest/dividends    Personal loans      Other (specify)    Fixed expenses:      Car insurance    House insurance      Other (specify)    Other (specify)      TOTAL    \$	Other		 Debt payments:	
Interest/dividends    Personal loans      Other (specify)    Fixed expenses:      Car insurance    House insurance      Other (specify)    Other (specify)      TOTAL    \$	Rental income		Car loans	
Other (specify)  Fixed expenses:	Business/professional profits		Credit cards	
Car insurance    House insurance      House insurance    Other (specify)      TOTAL    \$	Interest/dividends	•	Personal loans	
House insurance    House insurance      Other (specify)	Other (specify)		Fixed expenses:	
TOTAL  \$\$ \$		_	Car insurance	
TOTAL  \$\$		_	House insurance	
			Other (specify)	
GO ON TO SECTION G	TOTAL	\$	_ TOTAL \$	
		GO ON TO SECTIO	DN G	

**G. 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 FINANCIAL HARDSHIP EXEMPTION

**FINANCIAL HARDSHIP EXEMPTION.** You may be able to reduce all or a portion of the taxes assessed on your domicile if you do not have the financial resources to pay them because (1) you were called into active military service (not including initial enlistment), or (2) you are older and suffer some physical or mental illness, disability or impairment. Qualifications are established locally by the board of assessors. More detailed information may be obtained from your assessors.

**WHO MAY FILE AN APPLICATION.** You may file an application if you owned and occupied the property and meet all qualifications for a financial hardship exemption as of 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. 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. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any additional charges, you should pay the tax as assessed if possible. 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. If you are unable to make your payments, inform the assessors when you file your application.

**ASSESSORS DISPOSITION.** Upon applying for a financial hardship 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.** In order to obtain a review of the assessors' decision on your application for a financial hardship exemption, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the decision.