



Office of
The Board of Assessors
870 Moraine Street
Marshfield, MA 02050
(781) 834-5585

CLAUSE – 41C - Senior

- Must be 65 years of age by July 1, 2018.
- Must own and occupy the property on July 1, 2018.
- Must file annually.
- Earned and unearned income may not exceed:
 - \$20,000.00 if Single
 - \$30,000.00 if Married
 - ***If this is your first time filing, please come and speak with the Assessor's Office
- Whole Estate/Assets (Not including value of home) cannot exceed:
 - \$40,000.00 if Single
 - \$55,000.00 if Married

What do the Assessors need??

- Birth Certificate (First time filing, only)
- Income Tax Returns or Documentation of Income – examples are – Pension Statement for 2017, Social Security Statement 2017 (1099 Form), etc.
- Asset Account Statements as of July 1, 2018 - including, but not limited to, checking, savings, stocks, bonds, CD's, etc.
- If domicile is held in trust, applicant must satisfy ownership requirement if he/she is a trustee or co-owner of the trust and possess a sufficient beneficial interest in the domicile through the trust.
- Filled out application.

What can the Assessors do??

- Abate \$1,000.00 from tax bill.
- Must vote on it annually.
- Application should be filed in the Fall but can be filed as late as 3 months after the mailing of the Actual Bill (3rd Quarter) – Deadline is April 1, 2019

For further information, please contact the Assessors' Office @ (781) 834-5585

Marshfield
Name of City or Town

17	41
Assessors' Use only	
Date Received	
Application No.	
Parcel Id.	

SENIOR
FISCAL YEAR 2019 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, 2018 _____	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, 2018 ? 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, _____? 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 \$ _____
Income <input type="checkbox"/>		
Assets <input type="checkbox"/>		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.

☐ **SENIOR 70 OR OLDER (65 or older by local option- See Assessors)** Date of Birth _____

If first year of application, attach copy of birth certificate.

Have you owned and occupied the property as your domicile for at least 11 years? Yes ☐ No ☐

(6 years if local option under Clause 41C½ adopted - See Assessors)

If no, list the other properties you owned and/or occupied during the past 11 years (6 years if local option under Clause 41C½ adopted - See Assessors.)

Address	Dates	Owned	Occupied
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

Continue list on attachment in same format as necessary.

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR. Complete this section. Copies of your federal and state income tax return, and other documentation, may be requested to verify your income.

	Applicant & Spouse	Co-owner(s) & Spouse(s)
Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions)...		
Other Pensions and Retirement Allowances.....		
Wages, Salaries and other Compensation		
Net Profits from Business, Profession or Property Rental.....		
Interest and Dividends.....		
Other Receipts (Capital Gains, Public Assistance, etc.)		
TOTALS		

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR. Complete this section. Documentation may be requested to verify your assets.

Real Estate	Assessed Valuation	Amount Due on Mortgage	Value
Domicile _____	_____	_____	_____
Other _____	_____	_____	_____
Personal Estate			
Bank Accounts: Name & Address of Bank			
_____		_____	_____
_____		_____	_____
Stocks, Bonds, Securities, etc.: Description & Amount			
_____		_____	_____
_____		_____	_____
Motor Vehicles & Trailers: Year, Make & Model			
_____		_____	_____
_____		_____	_____
Other Non-exempt Personal Property: Kind & Description			
_____		_____	_____
_____		_____	_____
TOTAL			_____

E. 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 a 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.



**The Board of Assessors
870 Moraine Street
Marshfield, MA 02050**

Dear Exemption Recipient:

In previous years, once you qualified for a property tax exemption of any kind, the Community Preservation Surcharge was automatically taken off of your real estate bill. Since the Department of Revenue requires the Assessors to keep records of all applications for exemptions of any kind we respectfully request you fill out this form and send it back to our office so you can take advantage of this exemption.

We have enclosed a form for your convenience, if it is not returned by the deadline date of April 1, 2019, we will not be able to exempt this surcharge.

For the Board of Assessors, I am.....

Very truly yours,

Anne Marie Sinnott

Anne Marie Sinnott, MAA
Assessors' Office
781-834-5585

Marshfield

Name of City or Town

Assessors' Use only

Date Received
Application No.
Parcel Id.

LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS
FISCAL YEAR 2019 APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION
General Laws Chapter 44B

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 44B, § 3 and 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. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____			
Telephone Number _____		Marital Status _____	
Were you 60 years or older on January 1, ____? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes and first year of application, please attach copy of birth certificate.</i>			
Legal residence (domicile) on January 1, ____			
No.	Street	City/Town	Zip Code
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 January 1, ____? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes, were you:</i> 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 January 1, ____? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes, please attach trust instrument including all schedules.</i>			
Have you been granted any exemption in any other city or town (MA or other) for this fiscal year? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes, name of city or town _____ Type of exemption _____</i>			

B. 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, the application 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.

YOU MUST ALSO COMPLETE SCHEDULES C - F ON FOLLOWING PAGES

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR SURCHARGE.
TO AVOID INTEREST AND COLLECTION CHARGES, YOU MUST PAY SURCHARGE AS BILLED BY DUE DATE.
IF EXEMPTION IS GRANTED AND SURCHARGE IS PAID IN FULL, REFUND WILL BE MADE.
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE