

TOWN OF MARSHFIELD  
BOARD OF ASSESSORS



Taxpayer Information Guide  
Fiscal year 2020  
Community  
Preservation Fund

What is the  
Community Preservation Act?

The Community Preservation Act (CPA) was adopted by Marshfield voters in 2001. It establishes a pool of funds for the purpose of undertaking projects involved with open space, historic preservation, outdoor recreation or community housing. It is financed by surcharge revenue, along with matching funds from the Commonwealth of Massachusetts.

### Who pays the surcharge?

The Community Preservation Surcharge (CPF) is paid by residential, commercial and industrial property owners.

### How is the surcharge calculated?

The 3% surcharge is calculated as follows using an average assessed valuation of \$400,000 for a signal family home.

### CPF Surcharge Example Using Fiscal Year 2019 Assessment & Tax Rate

FY19 Assessment	\$ 400,000.00
FY19 Tax Rate	\$ 13.38
FY19 Property Tax	\$ 5,348.00
CPA Residential Exemption	\$ (100,000.00)
CPA Taxable Value	\$ 300,000.00
CPA Tax Basis	\$ 4,011.00
CPA Surcharge 3.0%	\$ 120.33

Are there exemptions to the surcharge?  
Yes.

- Under 60 years of age with annual income not exceeding the following for your size household:

Non-Senior Household Size	Factor	Low Income Annual Income Limit
1	0.8	\$ 63,448.00
2	0.8	\$ 72,512.00
3	0.8	\$ 81,576.00
4	0.8	\$ 90,640.00
5	0.8	\$ 97,891.20
6	0.8	\$ 105,142.40
7	0.8	\$ 112,393.60
8	0.8	\$ 119,644.80

<https://www.marshfield-ma.gov/community-preservation-committee>

- The first \$100,000 of taxable residential value is exempt.
- Any residential property entitled to abatement or statutory exemption is automatically entitled to a proportional CPA exemption.

What are the requirements for a full CPF exemption?

To qualify for this exemption for fiscal year 2020 you must meet certain income requirements based on 2019 income. An application must be completed and filed with the Assessor's office.

- Age and residence requirements must be met as of 1/1/2019.
- Over 60 years of age with annual income not exceeding the following for your size household.

### Calculation of Income Limits HUD AWM (Area Wide Median Income) \$113,300

Senior (Age 60+) Household Size	Factor	Moderate Income Annual Income Limit
1	1	\$ 79,310.00
2	1	\$ 90,640.00
3	1	\$ 101,970.00
4	1	\$ 113,300.00
5	1	\$ 122,364.00
6	1	\$ 131,428.00
7	1	\$ 140,492.00
8	1	\$ 149,556.00

LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS  
FISCAL YEAR 2020 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, <u>2019</u> ? 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, <u>2019</u>			
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, <u>2019</u> ? 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, <u>2019</u> ? 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</i> _____		<i>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

**C. HOUSEHOLD MEMBERS.** List all members of your household on January 1 and provide requested information. Please list any members who are 18 and older and not full time students last. Documentation may be requested to verify information provided.

	Full Name (First, Middle, Last)	Relationship to Applicant	Age as of 1/1	Occupation or School Grade
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

Continue list on attachment, in same format, as necessary.

**D. HOUSEHOLD OUT OF POCKET MEDICAL EXPENSES DURING PRECEDING CALENDAR YEAR.** List total medical expenses incurred by all household members during calendar year before January 1 that were not paid by or reimbursed by employer, public or private health insurance or other third party. Includes amounts paid in health insurance premiums, co-payments, deductibles and other out of pocket expenses. Documentation may be requested to verify expenses claimed.

TYPE OF EXPENSE	Total Out of Pocket for Preceding Calendar Year
Health insurance premiums	\$ _____
Doctors	\$ _____
Hospitals	\$ _____
Diagnostic tests	\$ _____
Prescription drugs	\$ _____
Medical equipment	\$ _____
Other	\$ _____
<b>TOTAL OUT OF POCKET</b>	<b>\$ _____</b>

**E. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.** List income received from all sources for each member of household 18 and older and not full time student during calendar year before January 1. Please list members in same order as shown in Schedule C above. Copies of federal and state income tax returns may be requested to verify income reported for each household member.

	Applicant Name	Member 1 Name	Member 2 Name	Member 3 Name
TYPE OF INCOME				
Wages, salaries, other compensation	\$	\$	\$	\$
Social Security				
Other pension/retirement benefits				
Interest/dividends				
Rental income				
Net profits from business or profession				
Capital gains				
Alimony				
Child support				
Public assistance				
Unemployment compensation				
Disability compensation				
Other (specify):				
<b>TOTAL GROSS INCOME - MEMBERS</b>	\$	\$	\$	\$
<b>TOTAL GROSS INCOME - HOUSEHOLD</b>				\$

Continue list on attachment, in same format, as necessary.

**F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.**

Does Schedule E above include the gross income of all co-owners of the property as of January 1, 2019? Yes ☐ No ☐

If no, a Schedule C, D and E must be attached for each co-owner not included.

## DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Age

Ownership

Occupancy

Applicant's Gross Income \$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Applicant's CPA Income \$ \_\_\_\_\_

Co-owner 1 Gross Income

\$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 1 CPA Income \$ \_\_\_\_\_

Co-owner 2 Gross Income

\$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 2 CPA Income \$ \_\_\_\_\_

GRANTED

DENIED

Assessed surcharge \$ \_\_\_\_\_

Exempted surcharge \$ \_\_\_\_\_

Adjusted surcharge \$ \_\_\_\_\_

BOARD OF ASSESSORS

Date voted \_\_\_\_\_

Certificate number \_\_\_\_\_

Date certificate/Notice sent \_\_\_\_\_

Date: