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

CLAUSE 22, 22A, 22B, 22C, 22D 22E
Veterans and Surviving Spouse of Veteran

- Must be Massachusetts resident prior to induction or lived in Massachusetts for not less than 5 years prior to filing
- Must occupy the property on July 1, 2019.

What do the Assessors need??

- Supporting documentation from the Department of Veterans Affairs or branch of service for the clause being applied for
- Copy of the Veterans DD-214 Form (only 1st time filing)
- If domicile is held in trust, veteran 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.

What can the Assessors do??

- Abate $400.00 from tax bill for Veterans with a 10% - 90% service related disability (only 1st time filing do we need the VA letter)
- Abate $1,000.00 from tax bill for Veterans with a 100% service related disability. (must provide VA letter every year)
- Abate $750.00 from tax bill if veteran suffered loss or permanent loss of use of one hand or foot or eye. Also if veteran is the recipient of Medal of Honor, DSC, Navy or Air Force Cross.
- Abate $1,250.00 for permanent loss/loss of use both feet, hands, or one foot and one hand or loss/loss of use of both eyes in the line of duty.
- Abate in Full – Paraplegic, Incapable of working (certified by Veterans Administration)
- Abate in Full or until remarriage for Surviving Spouse of soldier or sailor killed in action or who died as a result of service connected disability
- Must vote on it annually.
- Deadline for filing is April 1, 2020.

For further information, please contact the Assessors’ Office @ (781) 834-5585
The Commonwealth of Massachusetts

Marshfield
Name of City or Town

VETERAN
FISCAL YEAR 2020 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.

<table>
<thead>
<tr>
<th>Name of Applicant</th>
<th>Marital Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone Number</td>
<td>Mailing Address (If different)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Legal Residence (Domicile) on July 1, 2019</th>
<th>Location of Property:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. Street</td>
<td>City/Town</td>
</tr>
<tr>
<td>No. of Dwelling Units:</td>
<td>1</td>
</tr>
</tbody>
</table>

Did you own the property on July 1, 2019? 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, 2019? 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 (ASSESSEES’ USE ONLY)

<table>
<thead>
<tr>
<th>Ownership</th>
<th>GRANTED ☐</th>
<th>Assessed Tax $ __________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Occupancy</td>
<td>DENIED ☐</td>
<td>Exempted Tax $ __________</td>
</tr>
<tr>
<td>Status</td>
<td>DEEMED DENIED ☐</td>
<td>Adjusted Tax $ __________</td>
</tr>
</tbody>
</table>

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, 2019? Yes [ ] No [ ]
If no, where does the veteran reside? _____________________________

- [ ] VETERAN’S/SERVICEMEMBER’S/ NATIONAL GUARD MEMBER’S SURVIVING SPOUSE or SERVICEMEMBER’S SURVIVING PARENT

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 _____________________________
Type of Discharge _____________________________
Date Discharged _____________________________
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 6 years or if deceased, the 6 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 6 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 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.
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.