



TAXPAYER’S GUIDE TO LOCAL PROPERTY TAX EXEMPTIONS

VETERANS

Clauses 22, 22A, 22B, 22C, 22D, 22E, PARAPLEGICS

The Department of Revenue (DOR) has created this fact sheet to provide general information about local property tax exemptions for veterans. It is not designed to address all questions or issues and does not change any provision of the Massachusetts General Laws. **To find out about the specific eligibility and application requirements in your city or town, you must contact your local board of assessors.** The DOR cannot advise you about your eligibility. Property taxes are assessed and collected by cities and towns, not by the DOR. Under state law, only your board of assessors, as the local tax administrator, can decide whether you qualify for an exemption. If you disagree with its decision, you may appeal to the state Appellate Tax Board (or county commissioners if your county’s government has not been abolished).

INTRODUCTION

Cities and towns may give property tax exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from the legal obligation to pay all or a portion of the tax. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5 (M.G.L. c. 59, § 5).

Clauses 22, 22A, 22B, 22C, 22D and 22E provide exemptions to veterans who were not dishonorably discharged and who meet specific residency, occupancy, ownership, disability or other requirements, and their spouses, surviving spouses or surviving parents.

APPLICATIONS	You must file an application each year with the assessors in the city or town where your property is located. The application is due on December 15, or three months after the actual tax bills are mailed, whichever is later. Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason. Filing an application does not entitle you to delay your tax payment.
DOCUMENTATION	You must provide the assessors with whatever information is reasonably required to establish eligibility. This information may include, but is not limited to: <ol style="list-style-type: none"> 1. Evidence of residency, ownership, domicile and occupancy. 2. Certification of a service-connected disability from the U.S. Department of Veterans Affairs (VA) or branch of U.S. military service from which discharged.

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NUMBER OF EXEMPTIONS	With limited exceptions, you may only receive one exemption under M.G.L. c. 59, § 5. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or a part of the balance of the reduced tax.
ELIGIBILITY REQUIREMENTS	You must satisfy tests relating to residency, domicile, ownership and service-connected disability or awards. All eligibility requirements must be met as of July 1 of the tax year. (<i>The fiscal year of cities and towns begins July 1 and ends the following June 30.</i>)
RESIDENCY	Veterans must have (1) been domiciled in Massachusetts for at least 6 consecutive months before entering the service, <u>or</u> (2) lived in Massachusetts for at least 5 consecutive years before the tax year begins (or at least 1 consecutive year before the tax year begins, if the legislative body of the city or town has voted, subject to local charter, to accept this local option).
DOMICILE	You must occupy the property as your domicile. If you are a spouse of a veteran, you and the veteran must occupy the property as your domicile.
OWNERSHIP	<p>You must own the property.</p> <ol style="list-style-type: none"> 1. Your ownership interest must be worth at least an amount ranging from \$2,000 to \$10,000, depending on the exemption. You may own this interest solely, as a joint owner or as a tenant in common. 2. If you hold a life estate in the domicile, you are considered the owner. 3. If your domicile is held in a trust, you are considered the owner only if: <ol style="list-style-type: none"> a. You are a trustee or co-trustee of that trust, <u>and</u> b. You have a sufficient beneficial interest in the domicile.
WHO IS ELIGIBLE AND EXEMPTION AMOUNTS	
Clause 22 - \$400	<ol style="list-style-type: none"> 1. Veterans with a service-connected disability of 10% or more. 2. Veterans awarded the Purple Heart. 3. Gold Star Parents. 4. Spouses (where the domicile is owned by the veteran's spouse), and surviving spouses (who do not remarry), of veterans entitled to exemption under Clause 22. 5. Surviving spouses (who do not remarry) of World War I veterans so long as their assets (whole worth), less any mortgage on the property, do not exceed \$20,000.

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<p>Clause 22A - \$750</p>	<ol style="list-style-type: none"> 1. Veterans who (1) suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye, <u>or</u> (2) received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22A.
<p>Clause 22B - \$1,250</p>	<ol style="list-style-type: none"> 1. Veterans who suffered in the line of duty the loss or permanent loss of use of both feet, both hands or both eyes. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22B.
<p>Clause 22C - \$1,500</p>	<ol style="list-style-type: none"> 1. Veterans who suffered total disability in the line of duty <u>and</u> received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22C.
<p>Clause 22D – Full, with \$2,500 cap after 5 years</p>	<p>Surviving spouses (who do not remarry) of soldiers, sailors and guardsmen who died as a proximate result of a combat injury or disease, or who are missing and presumed dead due to combat.</p> <p>A surviving spouse must have lived in Massachusetts for at least 5 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins, if the legislative body of the city or town has voted to accept that option). If not, the deceased soldier, sailor or guardsmen had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.</p> <p>Surviving spouses of soldiers, sailors or guardsmen who died or were presumed dead from combat on or after September 11, 2001 may also receive retroactive exemptions beginning as early as fiscal year 2003. Eligibility depends on the date of death or presumed death, and the satisfaction of all other qualifications.</p>
<p>Clause 22E - \$1,000</p>	<ol style="list-style-type: none"> 1. Veterans who have a service connected disability of 100%, and are incapable of working. 2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22E.
<p>Paraplegics - Full</p>	<ol style="list-style-type: none"> 1. Veterans who are paraplegics. 2. Surviving spouses of veterans entitled to exemption as paraplegics.
<p>Clause 22A, 22B, 22C, 22D and Paraplegic exemptions are prorated for a domicile greater than a single-family house. The exemption is the same percentage of the tax as the part of the house occupied by the veteran, or if deceased, the surviving spouse, for example, 50% if one unit of a two-family house is occupied by the veteran or surviving spouse.</p>	