

INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property.

Clauses 22, 22A, 22B, 22C, 22D and 22E of section 5 of Chapter 59 provide exemptions to certain veterans (and their spouses or surviving spouses) who were not dishonorably discharged and who meet certain residency requirements.

APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located on or before December 15th, or three months after the actual tax bills are mailed, whichever is later. Filing an application does not entitle the applicant to a delay in tax payment.

RESIDENCY REQUIREMENTS

An individual must (1) have been a Massachusetts domiciliary prior to entering the service or (2) have lived in Massachusetts for not less than 5 years prior to filing for exemption or, in those communities which have accepted the alternative local option provision, for not less than 1 year prior to filing.

DOCUMENTATION

An applicant for an exemption must provide to the assessors whatever information is reasonably required to establish eligibility. This information may include, but not limited to:

- 1 Certification of a war-service connected disability from the Veterans Administration or the branch of service from which separated.
- 2 Evidence of domicile and occupancy.

DOMICILE

The veteran must occupy the property as his or her domicile on July 1 of the tax year.

OWNERSHIP

- 1 A qualifying applicant must possess a sufficient ownership interest in the domicile. To satisfy this ownership requirement, the person's interest must be worth at least \$2,000. The person may own this interest solely, as a joint owner or as a tenant in common.
- 2 The holder of a life estate satisfies the ownership requirement.
- 3 If the domicile is held in a trust, a person can only satisfy the ownership interest if he:
 - a) Is a trustee or co-trustee of that trust .
 - b) Possesses a sufficient beneficial interest in the domicile through that trust. (Splitting the interest between multiple trusts does not qualify).

ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS FOR EACH CLAUSE

Clause 22 - \$800.00 This exemption is available to the following classes of persons:

- 1 Veterans with a war-service connected disability of 10% or more as determined by the Veterans Administration or the branch of service from which separated.
- 2 Veterans who have been awarded the Purple Heart.
- 3 Gold Star mothers and fathers
- 4 Spouses (where domicile is owned by the veteran's spouse) and surviving spouses (who do not remarry) of veterans entitled to exemption .
- 5 Surviving spouses of World War I veterans so long as they remain unmarried and so long as the whole worth, less any mortgage on the property does not exceed \$20,000.

Clause 22A - \$1,500.00 This exemptions is available to veterans (and their spouses or their surviving spouses) who:

- 1 Suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye.
- 2 Received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross.

