

If the subject property is greater than a single family house, only that fraction of \$1250 that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, will be allowed.

Clause 22C — \$1500.00 This exemption is available to veterans (and their spouses or surviving spouses) who (1) suffered total disability in the line of duty and (2) and who received assistance in acquiring “specially adapted housing” which they own and occupy as their domicile.

If the subject property is greater than a single family house, only that fraction of \$1500 that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, will be allowed.

Clause 22D — Full, with a cap of \$2500 after 5 years This exemption is available to surviving spouses (who do not remarry) of soldiers, sailors and guardsmen who died due to injury or disease from being in a combat zone, or are missing and presumed dead due to combat.

The surviving spouse must have lived in Massachusetts for at least 5 years OR the soldier, sailor or guardsman had to have been a Massachusetts domiciliary for at least six months before entering the service.

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

Clause 22E — \$1000.00 This exemption is available to veterans (and their spouses or surviving spouses) who suffered total disability in the line of duty and are incapable of working.

If the subject property is greater than a single family house, only that fraction of \$1000 that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, will be allowed.

Paraplegic — Total Exemption This exemption is available to veterans who are certified by the Veterans Administration as paraplegic and the surviving spouses of such veterans.

If the subject property is greater than a single family house, only that fraction of \$1000 that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, will be allowed.

WARTIME SERVICE

Wartime service is service performed by a Spanish War veteran, a World War I veteran, a World War II veteran, a Korean veteran, a Vietnam veteran, a Lebanese peace-keeping force veteran, a Grenada rescue mission veteran, a Panamanian intervention force veteran, a Persian Gulf veteran, or a member of the WAAC. The dates for each qualifying military action are set out in G.L. Ch. 4, Section 7(43).

For Further Information, contact your local Board of Assessors at:

(978)448-1127 or call the:

**Department of Revenue
Division of Local Services
Property Tax Bureau**

(617) 626-2300



TAXPAYER'S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN MASSACHUSETTS

CLAUSE 22
CLAUSE 22A
CLAUSE 22B
CLAUSE 22C
CLAUSE 22D
CLAUSE 22E
PARAPLEGICS

QUALIFYING VETERANS

**Massachusetts Department of Revenue
Division of Local Services
Bureau of Municipal Finance Law**

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 who were not dishonorably discharged and who meet certain residency requirements, and their spouses, surviving spouses or surviving parents. All eligibility requirements must be met as of July 1 of the tax year.

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 be limited to:

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

DOMICILE

The veteran, or if deceased, the veteran's surviving spouse or parent, 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 as of July 1 of the tax year. This ownership requirement is satisfied if the person's ownership interest is worth at least an amount ranging from \$2,000 to \$10,000, depending on the exemption. 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 or she:
 - Is a trustee or co-trustee of that trust, and
 - Possess a sufficient beneficial interest in the domicile through that trust.

ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS FOR EACH CLAUSE

Clause 22 — \$400.00 This exemption is available to the following persons:

1. Veterans with a wartime 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 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 whole worth, less any mortgage on the property, does not exceed \$20,000.

Clause 22A — \$750.00 This exemption is available to veterans (and their spouses or 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.

If the subject property is greater than a single family house, only that fraction of \$750 which corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, is allowed.

Clause 22B — \$1250.00 This exemption is available to veterans (and their spouses or surviving spouses) who suffered in the line of duty the loss or permanent loss of use of both feet or both hands or both eyes.

| |
|---------------------|
| 22 |
| Assessors' Use only |
| Date Received |
| Application No. |
| Parcel Id. |

Name of City or Town

VETERAN
FISCAL YEAR _____ 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 December 15
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, _____ | 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, _____ ? 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: _____ |

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, _____?

Yes No

If no, where does the veteran reside? _____

VETERAN'S SURVIVING SPOUSE/ PARENT

Deceased Veteran'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 _____ Date Discharged _____

Type of Discharge _____ If first year of application, attach copy of discharge papers.

Military Decorations or Awards _____

Did the veteran live in Massachusetts at least 6 months before entering the service? Yes No

If no, list places and dates where the veteran was domiciled during the last 6 years. (2 years if local option adopted - See Assessors)

Address

Dates

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Continue list on attachment in same format as necessary.

Was the servicemember killed or presumed killed in a combat zone? Yes No If yes, date of death _____

Was the servicemember's/veteran's death a proximate result of a combat injury or disease? Yes No

If yes and first year of application, (1) attach documentation from U.S. Dept. of Veterans Affairs, branch of service or doctor and (2) list above places and dates surviving spouse lived during the last 6 years (2 years if local option adopted - See Assessors)

Does the veteran have a service-connected disability? Yes No

If yes and first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

If yes and exemption granted previously, attach certificate only if disability rating is 100% or has changed.

Has the veteran acquired "specially adapted housing?" Yes No

Is the veteran currently working? Yes No If no, when did veteran last work? _____

Is the veteran a paraplegic? Yes No

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:

- Blind
- Veteran with a service-connected disability
- Surviving spouse
- Minor child of 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 administrator or executor 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 Board of Assessors by December 15 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 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.
