



ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS/EACH CLAUSE

Clause 56 – 100% qualify quarterly

1. The guard member or reservist must be on active duty.
2. Must be serving in a foreign country.

TAXPAYER'S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN MASSACHUSETTS

CLAUSE 56

QUALIFYING NATIONAL GUARD MEMBERS AND MILITARY RESERVISTS DEPLOYED OUTSIDE US

FOR FURTHER INFORMATION, CONTACT YOUR LOCAL BOARD OF ASSESSORS AT 781-270-1650.

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.

Clause 56 would allow members of the Massachusetts National Guard or military reservists who are on active duty to obtain a reduction of all or part of their real and personal property taxes for any fiscal year they are serving in a foreign country.

APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located within three months from the date in which the 3rd quarter tax bill was first mailed. Filing an application does not entitle the applicant to a delay in tax payment.

RESIDENCY REQUIREMENTS

A veteran must have (1) been domiciled in Massachusetts for at least six months before entering the service OR (2) lived in Massachusetts for at least 5 consecutive years prior to filing for exemption.

DOCUMENTATION

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

1. Copy of your mobilization order or deployment order.
2. Evidence of ownership, domicile and occupancy.

DOMICILE

The guard member or reservist must own the property as of July 1 beginning of the fiscal year for which the relief is sought.

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:
 - a) Is a trustee or co-trustee of that trust, and
 - b) Possesses a sufficient beneficial interest in the domicile.