

### **Clause 22B - \$1,250**

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.

If the subject property is greater than a single family house, only that fraction of \$1,250 that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, is allowed.

### **Clause 22C - \$1,500**

1. Veterans who suffered total disability in the line of duty **and** received assistance in acquiring "special 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.

If the subject property is greater than a single family house, only that fraction of \$1,500 that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, is allowed.

**Clause 22D– Full with a cap of \$2500 after 5 yrs**  
Surviving spouses (who do not remarry) of soldiers, sailors and guardsmen who died as a proximate result of a combat injury or disease, or are missing and presumed dead due to combat.

The surviving spouse must have lived in Massachusetts for at least 5 consecutive years OR the soldier, sailor or guardsmen had to have been domiciled in Massachusetts 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 - \$1,000**

1. Veterans who have a service connected disability of 100%.
2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22E.

If the subject property is greater than a single family house, only that fraction of \$1,000 that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, is allowed.

### **Paraplegic – Total Exemption**

1. Veterans who are paraplegics.
2. Surviving spouses of veterans entitled to exemption as paraplegics.

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

**FOR FURTHER INFORMATION, CONTACT YOUR LOCAL BOARD OF ASSESSORS, OR CALL:**

**DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES  
BUREAU OF MUNICIPAL FINANCE LAW**

**(617)626-2400**

## **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 spouse 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 within three months from the date in which the 3<sup>rd</sup> 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. Certification of a service connected disability from the Veterans Administration or the branch of service from which discharged.
2. Evidence of ownership, 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:
  - a) Is a trustee or co-trustee of that trust, and
  - b) Possesses a sufficient beneficial interest in the domicile.

## ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS/EACH CLAUSE

### Clause 22 – \$400

1. Veterans with a service connected disability of 10% or more as determined by the Veterans Administration or the branch of service from which separated.
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 whole worth, less any mortgage on the property, does not exceed \$20,000.

### Clause 22A- \$750.00

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 **or** (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.

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