

## **Qualifications for Veteran's Exemption**

### **Clause 22**

#### **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 properties.

Clause 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.

#### **APPLICATION**

Applications must be filed annually with the Assessors by March 31. Filing an application does not entitle the applicant to a delay in tax payments.

#### **RESIDENCY REQUIREMENTS**

An individual must have been a Mass domiciliary prior to entering the service or lived in Mass for not less than 5 years prior to filing for an exemption.

#### **DOCUMENTATION**

An applicant must provide to the Assessors information to establish eligibility. This information may include, but is not limited to:

1. Certificate of a wartime service connected disability from the Veterans Administration or the branch of service from which you are 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 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 this requirement
3. If the domicile is held in a trust, a person can only satisfy the ownership if:
  - a. Is a trustee or co-trustee of that trust AND
  - b. Possesses a sufficient beneficial interest in the domicile through that trust.

#### **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. Ch4 S 7(43)

## **ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS**

**Clause 22 - \$400** - this exemption is available to the following classes or persons

1. Veterans with a service connected disability of 10% or more as determined by the Veterans Administration or the branch of the service from which separated.
2. Veterans who have been awarded the Purple Heart
3. Gold Star mothers and fathers
4. Spouses and surviving spouses (who are not remarried) of veterans entitled to exemption under Clause 22
5. Surviving spouses (who are not remarried) of World War I veterans so long as their whole worth, less any mortgage, does not exceed \$20,000

**Clause 22A- \$750** - this exemption is available to veterans (and their spouses and 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 the fraction of \$750 which corresponds to the segment occupied by the veteran will be allowed.

**Clause 22B - \$1,250** – 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.

If the subject property is greater than a single family house, only the fraction of \$1250 which corresponds to the segment occupied by the veteran will be allowed

**Clause 22C - \$1,500** – this exemption is available to veterans (and their spouses or surviving spouses) who (1.) Suffered total disability in the line of duty and (2.) 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 the fraction of \$1500 which corresponds to the segment occupied by the veteran will be allowed

**Clause 22D - NEW** – Full, with a cap of \$2,500 after 5 years. - this exemption is available to surviving spouses (who did not remarry) of soldiers and 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 soldier, sailor or guardsmen 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 - \$1,000**– 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 the fraction of \$1000, which corresponds to the segment occupied by the veteran, 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