**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, 22E and 22F 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 - $400.00 - 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 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 - $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 **or** 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

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 hand or both eyes.

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) who received assistance in acquiring “specially adapted housing” which they own and occupy as their domicile.

Clause 22D - Full - This exemption is available to surviving spouses (who have never remarried) of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.

A surviving spouse must have lived in Massachusetts for at least 2 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins, if the legislative body of your city or town has voted to accept this local option). If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

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

Clause 22F - Paraplegic - Total Exemption - This exemption is available to veterans and the surviving spouses of such veterans who are certified by the Veterans Administration as paraplegic.

**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 WAAC. The dates for each qualifying military

action are set out in G. L. Ch. 4 sec. 7(43).

**FOR FURTHER INFORMATION, CONTACT YOUR BOARD OF ASSESSORS**

**OR CALL:**

**DEPARTMENT OF REVENUE DIVISION OF LOCAL SERVICES PROPERTY TAX BUREAU**

**(617) 626-2300**

**(REV 5/2021)**

**TAXPAYER’S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN MASSACHUSETTS**

**CLAUSE 22**

**CLAUSE 22A CLAUSE 22B CLAUSE 22C CLAUSE 22D CLAUSE 22E**

**CLAUSE 22F**

**UPPER PIONEER VALLEY**

**VETERANS’ SERVICES**

294 Main Street

Greenfield, MA 01301

(413) 772-1571

Ashfield●Bernardston●Buckland

Charlemont●Colrain●Conway

Deerfield●Erving●Gill●Greenfield

Hawley●Heath●Leverett●Leyden

Monroe●Montague●New Salem

Northfield●Plainfield●Rowe

Shelburne●Shutesbury●Sunderland

Warwick●Wendell●Shatley