

VETERANS EXEMPTION CLAUSE 22D

Clause 22D of Section 5 of Chapter 59 provides a tax exemption 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.

ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS

Clause 22D – Full exemption with a cap of \$2,500 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 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.

APPLICATION

In order to obtain an exemption for which you are qualified, you must file an application in writing on an approved form with the assessors. The assessors' office will accept exemption applications anytime after July 1 for the current fiscal year; if the application is received and approved before the tax file is created the exemption will appear on the actual tax bill when it is mailed in December. The filing deadline for an exemption is 3 months after the date tax bills were mailed. Any approved applications that are received after the tax file has been created will receive a certificate indicating the amount of the exemption.

Applications must be filed every year.

RESIDENCY REQUIREMENTS

A veteran must (1) have been a Massachusetts domiciliary for at least six months before entering the service OR (2) have lived in Massachusetts for at least 5 years.

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 separated.
2. Evidence of ownership, domicile and occupancy.
3. Copy of Form DD214

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 through that trust.