

VETERANS WITH SERVICE CONNECTED DISABILITY

(Chap. 59 s.5 Clause 22)

Clauses 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.

Please note that if you are an elderly veteran and have a limited income, you may be eligible for a greater amount of assistance under the exemption for Elderly Persons Clause 41C.

APPLICATIONS

Applications must be filed with the Assessors annually, within 3 months of the mailing date of the third quarter tax bills of the fiscal year. Filing an application does not entitle one to a delay in tax payment.

RESIDENCY REQUIREMENTS

An individual must either have been a Massachusetts domiciliary (resident) prior to entering the service or have lived in Massachusetts for not less than 5 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 not be limited to the:

Certification of a war-service connected disability from the Veterans Administration or the branch of service from which separated and 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. If the domicile is held in a trust, a person can only satisfy the ownership interest if he/she:
 - Is a trustee or co-trustee of that trust and 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 BY CLAUSE

Clause 22 - \$250.00 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 the 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 their whole worth, less any mortgage on the property, does not exceed \$20,000.

Clause 22A - \$425.00 This exemption is available to veterans (and their 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 that fraction of \$425 which corresponds to the segment occupied by the veteran will be allowed.

Clause 22B - \$775.00 This exemption is available to veterans (and their spouses) who suffered in the line of duty the loss or permanent loss of feet or hands or eyes.

If the subject property is greater than a single family house, only that fraction of \$775 which corresponds to the segment occupied by the veteran will be allowed.

Clause 22C - \$950.00 This exemption is available to veterans (and their spouses) who suffered total disability in the line of duty and and 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 that fraction of \$950 which corresponds to the segment occupied by the veteran will be allowed.

Clause 22D - \$250.00 This exemption is available to surviving spouses (who do not remarry) of soldiers and sailors who died in combat at the islands of Quemoy and Natsu.

Clause 22E - \$600.00 This exemption is available to veterans 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 that fraction of \$600 which corresponds to the segment occupied by the veteran will be allowed.

Paraplegic - Total Exemption. This exemption is available to veterans and the surviving spouses who do not remarry 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 the "WAAC." The dates for each qualifying military action are set out in G.L. Ch. 4, Sec. 7(43).

Certification of a war-service connected disability from the Veterans Administration or the branch of service from which separated and evidence of domicile and occupancy.