

## **CLAUSE 22: VETERANS – 10% DISABILITY, SURVIVING SPOUSE, PURPLE HEART**

**Own as of July 1** – Must own the property as of July 1.

**Domicile as of July 1** – Property must be applicant’s domicile. Also must have been domiciled in Massachusetts 6 months prior to entering the service or Massachusetts resident at least five consecutive years after discharge prior to filing for exemption.

**Income Requirements** - None

**Filing Date** – You must file with local Assessors every fall. Deadline for filing an exemption is 3 months after the actual bills are mailed (file by January 1).

**Documentation Requirements** – A letter/certificate from the Veterans Administration verifying the extent of disability as of July 1 of the tax year.

**Other Requirements** – Veteran must have been discharged from the armed forces with an honorable discharge.

Classification –

- Veterans with certificate from Veterans Administration showing at least 10% disability from any branch of the armed forces. Veterans of the Lebanese peace keeping force or Granada rescue mission must in addition show receipt of a campaign medal. An Act effective 7/8/91 expands the definitions of “veteran” and “wartime service” to include service in the Panamanian Intervention Force or Persian Gulf.
- Soldier/Sailor who served in the Spanish War, the Philippine Insurrection, or the Chinese Relief Expedition.
- Veterans having a Purple Heart
- Surviving spouses, who remain unmarried, of Veterans described in this Clause and Clauses 22A,B,C &E who were entitled to exemption at the time of death or died while serving in war, insurrection or expedition.
- Fathers and mothers of soldiers or sailors who lost their lives in service. This includes natural parents, adopting parents or those who stood in loco parentis. (The burden is on the applicant to show by two affidavits of two disinterested persons, not relatives, that they stood in loco parentis to the service person for at least one ;year prior to induction into service.)
- Surviving spouses of World War I soldiers/sailors who served for 4/6/17 through 11/11/18, or who were awarded WWI Victory Medal, so long as the spouse remains unmarried, resided in Massachusetts for five consecutive years before filing and whose whole estate does not exceed \$20,000.

**Miscellaneous** – In the case of a husband and wife, both disabled veterans, both can qualify for Clause 22. If the applicant lives in a greater than single family home, they

will still receive the full exemption amount. Once an exemption has been granted for a 10% Disability, Purple Heart, or World War I Surviving Spouse documentation is not required for subsequent allowances of the exemption (renewals).

**Multiple Owners** – If there are multiple owners of the property and one files for an exemption, the applicant will still receive the total exemption amount provided they meet all other requirements.

**Property In Trust** - When a property is held in trust with multiple trustees only the applicant, not the co-trustees, must meet the requirements for the exemption. In addition, such applicant upon qualifying is eligible for the full exemption amount. The applicant **MUST** be both a trustee and a beneficiary to qualify for the exemption.

**EXEMPTION AMOUNT IS \$400 PER YEAR**