

CLAUSE 22E: VETERANS – 100% DISABILITY

Own as of July 1 – Applicant 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

Documentation Requirements – A determination of 100% disability from the Veterans Administration is required annually.

Other Requirements –

- Applicant must be 100% service connected disabled and be incapable of working.
- Veteran must have been discharged from the armed forces with an honorable discharge.
- Surviving spouse of a veteran who met the requirements of this clause will qualify under this Clause and need only provide documentation the first year of filing.

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 trustee and a beneficiary to qualify for the exemption.

EXEMPTION AMOUNT IS \$1000 PER YEAR