

CLAUSE 22 – FY 2026

Qualifications for Veterans Exemption

INTRODUCTION

Cities and towns may give property tax exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from the legal obligation to pay all or a portion of the tax assessed for the fiscal year. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5.

APPLICATION

Applications must be filed annually with the Assessor's by April 1, 2026. **Filing an application does not entitle the applicant to a delay in tax payments.**

EXEMPTION AMOUNT

<u>Clause 22</u> - \$400*	<u>Clause 22A</u> - \$750*	<u>Clause 22B</u> - \$1,250*
<u>Clause 22C</u> - \$1,500*	<u>Clause 22D</u> - FULL	<u>Clause 22E</u> - \$1,000*
<u>Clause 22F</u> - FULL		

*An additional amount of up to 100 percent of the exemption amount is possible after the first year based on adoption of M.G.L. C 59 s 5C ½ at the 2020 Annual Town Meeting. This would not take effect until the second year that the personal exemption has been granted and continues for all subsequent years thereafter. The amount may vary from year to year.

WHO IS ELIGIBLE:

CLAUSE 22

1. Veterans with a service-connected disability of 10% or more.
2. Veterans awarded the Purple Heart.
3. Surviving parents of military personnel who died in military service (Gold Star Parents).
4. Spouses (where the domicile is owned by the veteran's spouse), and surviving spouses (who have never remarried), of veterans entitled under Clause 22.

5. Surviving spouses (who have never remarried) of World War I veterans as long as their assets (whole worth), less any mortgage on the property, do not exceed \$20,000.

CLAUSE 22A

1. Veterans 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** (2) received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross.
2. Prisoners of war.
3. Spouses (where the veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22A.

CLAUSE 22B

1. Veterans who suffered in the line of duty the loss or permanent loss of use of both feet, both hands, both eyes.
2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22B.

CLAUSE 22C

1. Veterans who suffered total disability in the line of duty **and** received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile.
2. Spouses (where the veteran's spouse owns the domicile) or surviving spouse of veterans entitled to the exemption under Clause 22C.

CLAUSE 22D

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.

CLAUSE 22E

1. Veterans who have a service-connected disability of 100%.
2. Spouses (where the veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22E.

CLAUSE 22F

1. Veterans who are paraplegics or have a 100% disability for service-connected blindness.
2. Spouses (where the veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22F.

DOCUMENTATION

An applicant must provide the Assessors Office with information to establish eligibility. This information may include, but is not limited to:

1. Evidence of ownership, domicile and occupancy
2. Certification of a service-connected disability from the VA

OWNERSHIP AND DOMICILE

You must own and occupy the property as your domicile.

Your ownership interest must be worth at least an amount ranging from \$2,000 to \$10,000, depending on the exemption. You may own this interest solely, as a joint owner or as a tenant in common. If you hold a life estate in the domicile, you are the owner. If your domicile is held in a trust, you are the owner only if:

- a. You are a trustee or co-trustee of that trust, **and**
- b. You have sufficient beneficial interest in the domicile.

Veterans must have (1) been domiciled in Massachusetts for at least 6 consecutive months before entering military service, or (2) lived in Massachusetts for at least 5 consecutive years before the tax year begins.

SALE OF DOMICILE

If you sell your home, you should make your attorney aware that you receive a property tax exemption that reduces the tax owed for the fiscal year. The sale is a private financial transaction, and you are responsible for seeing that the exemption is properly credited at the closing. The Town is not responsible for seeing that you or the buyer allocate the property taxes so you get the benefit of the exemption.