

Property Tax Exemptions

Eligible veterans, spouses, and parents

To qualify, all veterans (and spouses where applicable) must:

- Be legal residents of Massachusetts.
- Be occupying the property as his/her domicile on July 1 in the year of application.
- Have lived in Massachusetts for at least six months prior to entering the service (spouses exempted) or,
- Have lived in Massachusetts for five consecutive years immediately prior to filing for a property tax exemption.

In most cases a surviving spouse receives the exemption if he/she was receiving it before the veteran passed away. However, surviving spouses receiving exemption under Clauses 22 and 22D lose the exemption upon remarriage.

M.G.L. ch. 59, s.5, clause 22

Clause 22 allows for a \$400.00 tax exemption for the following persons:

- 10% (or more) service-connected disabled veteran;
- Purple Heart recipient;
- Gold Star mothers and fathers;
- Spouse of veteran entitled under Clause 22;
- Surviving spouses who do not remarry.

M.G.L. ch. 59, s.5, clause 22A

Clause 22A allows for a tax exemption of \$750.00 if the veteran meets the following:

- Loss or loss of use of one hand above the wrist, or one foot above the ankle or one eye;
- Congressional Medal of Honor;
- Distinguished Service Cross;
- Navy Cross or Air Force Cross.

M.G.L. ch. 59, s.5, clause 22B

Clause 22B allows for tax exemption of \$1,250.00 if the veteran meets the following:

- Loss or loss of use of both hands or both feet;
- Loss or loss of use of one hand and one foot as described above;
- Loss or loss of use of both eyes (blind).

M.G.L. ch. 59, s.5, clause 22C

Clause 22C allows for tax exemption of \$1,500.00 if the veteran:

- Is rated by the VA to be permanent and totally disabled and has specially adapted housing.

M.G.L. ch. 59, s.5, clause 22D

Clause 22D is for surviving spouses (who do not remarry) of soldiers, sailors, or members of the Guard whose death occurred as a proximate result of an injury sustained or disease contracted in a combat zone, or who are missing in action with a presumptive finding of death, as a result of combat as members of the armed forces of the United States.

- Total exemption so long as the spouse does not remarry.

M.G.L. ch. 59, s.5, clause 22E

Clause 22nd E allows for \$1,000.00 for veterans that are 100% disabled by the VA.

M.G.L. ch. 58, s.8A

Paraplegic veterans, those with service-related injuries as determined by the VA, or their surviving spouses are eligible for total exemption on their property taxes.