

## **WHAT IS AN EXEMPTION?**

An exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

The definition of "Veteran" found in G. L. Ch.4 §7, Clause 43 has been expanded to include several categories of persons who do not have war time service, i.e., they served during peace time. But a change in the definition alone would not have made peacetime veterans who came within the new definition eligible since the exemption statutes themselves expressly require wartime service. Those provisions have been deleted with Ch. 352 §§24 and 25 of the Acts of 2004 this has made peace time veterans eligible.

To be eligible to receive these benefit(s) the veteran will need to provide a Certificate (from the Department of Veterans Affairs) stating the loss is service related.

The Clause 22\* exemptions provide assistance to veterans who meet the disability and 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 Clause 41C.

## **HOW DO I APPLY?**

Applications must be filed annually with the Board of Assessors within three months of the mailing of the **Third Quarter** tax bill.

**Renewals:** If you were granted an exemption last year, the Board of Assessors will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

**New Applications:** If you think that you qualify, notify the Board of Assessors at (781) 431-1019 x 2272.

Supporting documentation, including a certificate of eligibility from the Department of Veterans Affairs and all other materials which will help the Board of Assessors make a determination, will be requested.

As a reminder, the filing of an application does **not** mean you can postpone the payment of your tax.

*\*Massachusetts General Laws, Chapter 59, Sect. 5, Clause 22*

## **RESIDENCY REQUIREMENTS**

An individual must (1) have been a Massachusetts domiciliary for at least 6 months prior to entering the service **OR** (2) have lived in Massachusetts for not less than 5 years prior to filing for an exemption. 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 \$2,000-\$10,000 depending on the exemption. 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.
3. If the domicile is held in a trust, a person can only satisfy the ownership interest if he:
  - a) Is a trustee or co-trustee of that trust, and
  - b) 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/EACH CLAUSE**

### **Clause 22 - \$400**

This exemption is available to the following classes of persons:

1. Veterans with a service related 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 as long as the surviving spouse remains unmarried) 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 - \$750**

This exemption is available to veterans (or their surviving spouse) who:

1. Suffered a service related 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.

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 - \$1,250**

This exemption is available to veterans (and their spouses) who suffered a service related loss or permanent loss of use of both feet or both hands or both 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 - \$1,500**

This exemption is available to veterans (or their surviving spouse) who (1) suffered total disability in a service related incident and (2) who received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile, and their spouses or surviving spouses.

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 – Full, with a cap of \$2,500 after 5 years**

This exemption is available to surviving spouses (who do not remarry) of service members or guardsmen who died from injury or disease due to being in a combat zone, or who are missing in action and presumed dead due to combat.

### **Clause 22E - \$1,000**

This exemption is available to veterans (or their surviving spouse) who suffered total disability in a service related incident and are incapable of working.

If the subject property is greater than a single family house, only the fraction of \$1000 which corresponds to the segment occupied by the veteran will be allowed.

### **Paralegic – Total Exemption**

Paralegic veterans, those with service-related injuries as determined by the US Dept of Veterans Affairs, or their surviving spouses, are eligible for total exemption on their property taxes. The surviving spouse may keep the exemption upon remarriage.

### **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 §7(43).

For Further Information:

Board of Assessors  
Town Hall, 1<sup>st</sup> Floor  
525 Washington Street  
Wellesley, MA 02482

(781) 431-1019 ext. 2272  
[www.wellesleyma.gov](http://www.wellesleyma.gov)

**Monday – Friday**  
**8:00 a.m. to 5:00 p.m.**

Department of Veterans Affairs  
J.F.K. Federal Building  
Government Center  
Boston, MA 02203  
800-827-4712  
[www.va.gov](http://www.va.gov)

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# QUALIFYING VETERANS FY2010

## Statutory Exemption

Taxpayer Information Guide



TOWN OF WELLESLEY  
Board of Assessors