

# TAX SAVINGS

TIP #6

Courtesy of:  
**William Francis Galvin**  
Secretary of the Commonwealth

## VETERANS TAX EXEMPTIONS

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CLAUSES 22, 22A, 22B, 22C, 22D,  
22E AND PARAPLEGIC

### WHAT IS A TAX EXEMPTION?

A tax exemption releases an individual from the requirement to pay all or a fraction of the taxes assessed on their personal or real property. Clause 22, 22A, 22B, 22C, 22D and 22E provide exemptions from \$250.00 up to \$950.00 for qualified veterans and their spouses (or surviving spouses).

### WHO IS ELIGIBLE?

Veterans and their spouses (or surviving spouses) are eligible provided they meet pre-determined qualifications. Please contact your local Board of Assessors for eligibility prerequisites.

### WHAT ARE THE REQUIREMENTS?

- Applicant must have been residing in Massachusetts before entering the service or have lived in the Commonwealth for at least 5 years before filing for the exemption.
- The veteran must occupy the property as his or her domicile on July 1 of the tax year.

### ARE PARAPLEGIC VETERANS ELIGIBLE FOR AN EXEMPTION?

A total exemption is available to paraplegic veterans and their surviving spouses (who do not remarry). The veteran must be certified by the Veteran's Administration as paraplegic.

### HOW DOES ONE APPLY?

Application must be filed annually with the local assessor's office in your city or town on or before December 15 or three months after the actual bill are mailed, whichever is later. If there are any questions, please contact the Local Board of Assessors.

### CAN A DECISION BE APPEALED?

If the application for exemption is denied, the applicant may appeal in writing to the State Appellate Tax Board, 100 Cambridge Street, Boston, MA 02204, or call (617) 727-3100.

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*Information provided by:*

The Massachusetts Association of Assessing Officers  
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