

Veterans Exemption

Clause 22, 22A, 22B, 22C, 22D, 22E, 22F, 22H - Veteran Exemption Application requirements & information for Fiscal Year **2024**

A new application is required each year. All eligibility requirements (residency, domicile, ownership, service-connected disability or awards) must be met as of July 1 of the tax year.

The filing deadline is April 1, 2024. This deadline cannot be extended or waived by the Board of Assessors for any reason.

Qualifications:

- Must own (or under spouses name) and occupy the property as residence as of July 1, 2023
 - See page 2 for additional residency requirements
 - See page 2 for properties held in trust

Must meet at least one of the following:

- Clause 22: Veteran with a service-connected disability of at least 10% to 90% or a Veteran awarded the Purple Heart (or surviving spouse of qualified veteran who remains unmarried)
- Clause 22A: Veteran 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. Also Prisoners of war (or surviving spouse of qualified veteran)
- Clause 22B: Veteran who suffered in the line of duty the loss or permanent loss of use of both feet, both hands or both eyes or one foot & one hand (or surviving spouse of qualified veteran)
- Clause 22C: Veteran 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 (or surviving spouse of qualified veteran)
- Clause 22D: Surviving Spouse, who remains unmarried, of service members or guardsmen who died or were presumed dead in a combat zone during active duty.
 - See page 2 for residency requirements
- Clause 22E: Veteran with a certified service-connected disability of 100% (or surviving spouse)
- Clause 22F: Veteran with service-connected paraplegia or 100% disability rating due to service-connected blindness.
- Clause 22H: Gold Star Parents
 - See page 2 for residency requirements

Clause 22A, 22B, 22C, 22E and 22F exemptions are prorated for a domicile greater than a single-family house. The exemption is the same percentage of the tax as the part of the house occupied by the veteran, or if deceased, the surviving spouse, for example, 50% if one unit of a two-family house is occupied by the veteran or surviving spouse.

Documentation, please provide;

- ☐ Certification of a service-connected disability or death from the U.S. Department of Veterans Affairs or branch of U.S. military service from which discharged or in which served
- ☐ Copy of discharge papers, DD-214 report of discharge (1st time filers only)
- ☐ Evidence of residency, ownership and occupancy may be requested *see page 2 for Trusts
- ☐ Copy of License or State ID (1st time filers only)
- ☐ Copy of Marriage certificate for surviving spouses & birth certificate for Gold Star Parents (1st time filers only)

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Certification of Disability from U.S Dept of Veterans Affairs (800)827-1000, is REQUIRED if;

- Filing for the first time
- Veteran's rating is 100%
- Veteran's rating has changed
- Filing for the first time under a different clause

Residency Requirements

In addition to owning (or under Spouse's name) and occupying the property as your residence, the Veteran;

- must have been domiciled in Massachusetts for at least 6 consecutive months before entering the service or
- lived in Massachusetts for at least 2 consecutive years before the tax year begins

For properties held in a Trust

The applicant must be a Trustee of the Trust **and** have a beneficial interest in the property.

Trust documentation must be provided

Include the following (unless on file with the Assessor's Office*):

*If you have provided trust documentation in the past and nothing has changed with the Trust, please do not send in again.

- ☐ A copy of the entire Trust Document, including the Schedule of Beneficiaries.
- ☐ A copy of any amendments made to the trust and or Trustees.
- ☐ A copy of any amendments made to the Schedule of Beneficiaries.

Per state law, if an exemption is granted, the exemption amount can only be applied to the Actual (not Preliminary) Tax Bills. Preliminary is the 1st & 2nd quarter bills, Actual is the 3rd & 4th quarter bills.

Residency Requirements for Clause 22D- Gold Star Spouse

A surviving spouse must have lived in Massachusetts for at least 2 consecutive years before the tax year begins.

If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

Residency Requirements for Clause 22H- Gold Star Parents/Guardians

A surviving parent or guardian must have lived in Massachusetts for at least 5 consecutive years before the tax year begins.

If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

Inspection Requirements: If your property has not been inspected within the last 9-10 years, we require an interior and exterior inspection of the property. Please call our office to schedule.

Your application cannot be processed unless it is completed and all required documents have been received. Please be advised, this application is not open to public inspection (MGL CH59 § 60).

If you have any questions, please contact our office at (978) 619-5618

City of Salem, MA - Assessor's Office
93 Washington St Rm 6
Salem, MA 01970