

## **Clause 22D Full**

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.

A surviving spouse must have lived in Massachusetts for at least 2 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins if the legislative body of the city or town has voted to accept the option). If not, the deceased soldier, sailor or guardsmen had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

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

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

## **Clause 22F – Full**

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

Clause 22A, 22B, 22C, 22E and 22F exemptions are prorated for a domicile greater than 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.

## **Number of Exemptions**

With limited exceptions, you may only receive one exemption under M.G.L.c.59§5. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or a part of the balance of the reduced tax.

## **Eligibility Requirements**

You must satisfy tests relating to residency, domicile, ownership and service-connected disability or awards. All eligibility requirements must be met as of July 1 of the tax year. (*The fiscal year of cities and towns begins July 1 and ends the following June 30.*)

FOR FURTHER INFORMATION, CONTACT YOUR  
LOCAL BOARD OF ASSESSORS:

**Hopedale Board of Assessors**  
74 Hopedale Street  
Hopedale, MA 01747

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# **TAXPAYER'S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN HOPEDALE**

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**CLAUSE 22  
CLAUSE 22A  
CLAUSE 22B  
CLAUSE 22C  
CLAUSE 22D  
CLAUSE 22E  
CLAUSE 22F**

## **QUALIFYING VETERANS**



**Hopedale Board of Assessors**  
74 Hopedale Street  
Hopedale, MA 01747

## INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on categories of persons or property.

Cities and towns may give property exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from 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 Law Chapter 59, Section 5 (M.G.L. c. 59, § 5).

Clauses 22, 22A, 22B, 22C, 22D, 22E and 22F of Section 5 of Chapter 59 provide exemptions to certain veterans who were not dishonorably discharged and who meet certain residency requirements, and their spouses, surviving spouses or surviving parents. All eligibility requirements must be met as of July 1 of the tax year.

## APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located on or before April 1<sup>st</sup>, or 3 months after the actual tax bills are mailed, whichever is later. **“Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.”** Filing an application does not entitle the applicant to a delay in tax payment.

## RESIDENCY

A veteran must (1) been domiciled in Massachusetts for at least 6 consecutive months before entering the service, **OR** (2) lived in Massachusetts for at least 2 consecutive years before the tax year begins (or at least 1 consecutive year before the tax year begins, if the legislative body of the city or town has voted, subject to local charter, to accept this local option).

## DOCUMENTATION

An applicant for an exemption must provide to the assessors’ whatever information is reasonably required to establish eligibility. This information may include, but is not limited to:

1. Evidence of residency, ownership, domicile and occupancy
2. Certification of a service-connected disability from the U.S. Department of Veterans Affairs (VA) or branch of U.S. military service from which discharged.

### DOMICILE

You must occupy the property as your domicile. If you are a spouse of a veteran, you and the veteran must occupy the property as your domicile. Your domicile is where your principal and legal home is located, your family, social, civic and economic life is centered, and you plan to return whenever you are away. You may have more than one residence, but only one domicile.

### OWNERSHIP

#### **You must own the property**

1. 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.
2. If you hold a life estate in the domicile, you are considered the owner
3. If your domicile is held in a trust, you are considered the owner only if:
  - a. You are a trustee or co-trustee of that trust, **and**
  - b. You have a sufficient beneficial interest in the domicile.

## ELIGIBILITY REQUIREMENTS AND EXEMPTION AMOUNTS/EACH CLAUSE

### Clause 22 \$400

1. Veterans with a service-connected disability of 10% or more
2. Veterans awarded the Purple Heart
3. 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 to exemption under Clause 22
5. Surviving spouses (who have never remarried) of World War I veterans so long as their assets (whole worth), less any mortgage on the property, do not exceed \$20,000.

### Clause 22A \$750

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 veteran’s spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22A

### Clause 22B \$1,250

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

### Clause 22C \$1,500

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 veteran’s spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22C.