



January 16, 2007

Amy W. Davidson
Board of Assessors
City Hall
70 Allen Street
Pittsfield, MA 01201

Re: Clause 22E
Our File No. 2007-13

Dear Ms. Davidson:

You inquired whether a 100% disabled veteran is entitled to a full \$1,000 Clause 22E exemption. The taxpayer and his former wife own the parcel and have made an agreement under the divorce decree for distribution of proceeds on a 60%-40% basis upon sale of the single family house.

There is no basis for the assessors to apportion the exemption. The taxpayer meets the statutory \$6,000 ownership valuation requirement and the parcel contains a single-family house wholly occupied by the exemption applicant as his domicile. The former wife does not reside in the property. Any agreement between the owners as to distribution of sale proceeds would not affect the calculation of the personal exemption.

Consequently, if otherwise qualified, the taxpayer will be eligible to receive a full \$1,000 Clause 22E exemption.

If there are further questions, please do not hesitate to contact us.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Kathleen Colleary', is written over the typed name.

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/JFC