This Bulletin provides assessors with information about changes the United States Department of Veterans Affairs (VA) has made in the letters it issues to veterans and their surviving spouses for use in obtaining various benefits, including local property tax exemptions.

100% Disability Ratings

Assessors should be able to determine the required service-connected disability for most veterans from their revised benefit letters. We understand, however, there has been some difficulty interpreting the information presented for veterans who are applying for a Clause 22E exemption, which requires a VA certified disability rating of 100%. That exemption also requires the assessors to determine the veteran is incapable of working and meets certain ownership, occupancy and residency requirements. The new letters often indicate disability evaluations of less than 100% for veterans who are unemployable or totally and permanently disabled. In the past, those veterans usually provided letters indicating a 100% rating.

Based on information obtained by the Massachusetts Department of Veterans Services from federal officials, we have determined that a veteran whose VA benefit letter reports "Yes" to any of the following conditions has a 100% disability rating:

- Are you entitled to a higher level of disability due to being unemployable?
- Are you considered to be totally and permanently disabled due to your service-connected disabilities?
As we understand it, the percentage shown in the revised letter is the veteran's baseline VA benefit payment rating. Under VA rules, however, the existence of any of the conditions listed above results in a disability rating of 100%. For example, if a veteran has a baseline rating of 70% and is totally and permanently disabled, another 30% is added to bring the veteran's rating to 100%.

**Annual Certification of 100% Disability Rating**

As you know, a veteran who applies for a Clause 22E exemption must submit a current VA certification of disability with each year's application, even if the veteran has received the exemption in previous years. The surviving spouse of a veteran who qualified for a Clause 22E exemption at the time of his or her death may also receive the exemption so long as the spouse meets all eligibility requirements (ownership, occupancy, timely application). Please note that the surviving spouse of a veteran who received the exemption before his or her death does not have to continue providing an annual certification. If the veteran did not previously receive the exemption, however, the surviving spouse's initial application will need to include a certificate to establish the veteran's disability rating at the time of death. Once the spouse is granted the exemption, no further certifications are required.

Please retain this *Bulletin* for future reference in processing veteran exemptions.

If you have any questions, please contact the Bureau of Municipal Finance Law legal staff at 617-626-2400.