



# Informational Guideline Release

Bureau of Municipal Finance Law  
Informational Guideline Release (IGR) No. 17-19  
July 2017

**Supersedes IGR 15-208 and Inconsistent Prior Written Statements**

## **CLAUSE 22F PROPERTY TAX EXEMPTION** **FOR** **PARAPLEGIC AND BLIND VETERANS**

**[Chapter 141, § 10 of the Acts of 2016](#)**  
**(Amends [G.L. c. 59, § 5\(22F\)](#))**

This Informational Guideline Release (IGR) informs local officials about recent legislation that expands eligibility for the full property tax exemption for paraplegic veterans to include veterans who have a 100% disability rating due to service-connected blindness, effective for FY2018. It also explains the standards and procedures that apply to this exemption generally.

Topical Index Key:

Exemptions

Distribution:

Assessors

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**CLAUSE 22F PROPERTY TAX EXEMPTION**  
**FOR**  
**PARAPLEGIC AND BLIND VETERANS**

**[Chapter 141, § 10 of the Acts of 2016](#)**  
(Amends **[G.L. c. 59, § 5\(22F\)](#)**)

**SUMMARY:**

These guidelines explain recent amendments made by the 2016 Housing, Operations, Military Service and Enrichment (HOME) Act that expand the eligibility of the Clause 22F property tax exemption for paraplegic veterans. See [St. 2016, c. 141, § 10](#). They also have been updated to reflect the April 1 application deadline for all personal exemptions established by the Municipal Modernization Act beginning in fiscal year 2017. [St. 2016, c. 218, §§ 146 and 247](#).

Under Clause 22F of [G.L. c. 59, § 5](#), paraplegic veterans and their spouses and surviving spouses are eligible for a full exemption from property taxes on their domiciles. Beginning in fiscal year 2018, this exemption will also extend to veterans who are 100% disabled due to service-connected blindness and their spouses and surviving spouses. **This amendment applies in all cities and towns without any local action.** There is no change in the state reimbursement to cities and towns. The city or town funds the first \$175 of the exempted tax and the state reimburses the balance.

These guidelines are in effect and supersede Informational Guideline Release (IGR) No. 15-208, *Clause 22F Property Tax Exemption for Paraplegic Veterans*, and any inconsistent prior written statements or documents.

**GUIDELINES:**

**A. APPLICATION PROCEDURE**

**1. Application Deadline**

A taxpayer must file an application on an approved form with the board of assessors for each fiscal year for which a Clause 22F exemption is sought ([State Tax Form 96](#), [State Tax Form 96-4](#) or [State Tax Form 96-5](#)). **Each year's application is due on or before April 1, or three months after the actual tax bill is sent, whichever is later.** [G.L. c. 59, § 59](#). Assessors may not waive the filing deadline or act on a late-filed application.

**2. Appeals**

An applicant aggrieved by the assessors' action on an application for an exemption may appeal to the state Appellate Tax Board, or the county commissioners if they live in a county where county government has not been abolished. The appeal must be filed within three months of the date the exemption was denied, or deemed denied if the assessors did not act. [G.L. c. 59, §§ 64 and 65](#).

**B. EXEMPTION QUALIFICATIONS**

**1. Eligibility Date**

As with other personal exemptions, Clause 22F exemption status is determined as of July 1. [G.L. c. 59, § 5 \(first paragraph\)](#). All eligibility requirements for the exemption must be met as of that date.

**2. Applicant's Status**

**a. Veteran**

An applicant for a Clause 22F must be a veteran, or a spouse or surviving spouse of a veteran.

Veterans are individuals who served on active duty in the Armed Forces of the United States during peace or wartime periods and were discharged from military service. Their last discharge or release must have been under other than dishonorable conditions. See [G.L. c. 4, § 7, Clause 43](#); [Department of Veterans' Services Chart](#).

**b. Durational Residency**

As with other veteran exemptions, the veteran must (1) have resided in Massachusetts at least six consecutive months before entering the service, or (2) have resided in Massachusetts at least five consecutive years before applying for the exemption.

In communities accepting the local option in [G.L. c. 59, § 5](#), however, the number of years a veteran who did not reside in Massachusetts before entering the service must have resided in Massachusetts is one consecutive year. Once accepted, the option applies to all veteran exemptions under [G.L. 59, § 5, Clauses 22, 22A, 22B, 22C, 22D, 22E and 22F](#).

**3. Service-connected Disability**

In the first year the exemption is sought, the applicant must provide a certification by the United States Department of Veterans Affairs (VA), or the branch of the military in which the veteran served, that according to its records:

- a. **Paraplegic.** The veteran has paraplegia due to his or her military service, or
- b. **Blind.** The veteran is 100% disabled due to service-connected blindness.

**Once the assessors have granted the exemption, the veteran does not have to include a certification with applications in future years.**

For applications by a surviving spouse, a VA or branch of service certification that establishes the veteran had paraplegia or was 100% disabled due to service-connected blindness at the time of death must be provided in the first year the Clause 22F exemption is sought **only** if the assessors had not granted the veteran that exemption during the veteran's lifetime.

**4. Ownership**

The veteran, spouse of a veteran or surviving spouse of a veteran applying for the exemption must own the property on July 1.

The applicant may be the sole owner, or may own the property jointly with a spouse or other natural persons. The property may not be owned in whole or in part by a business, governmental or non-profit entity.

As with other personal exemptions, an applicant who holds a life estate in the property is considered its owner. If the property is held in trust, the applicant must be a trustee who also has a sufficient beneficial interest in the property.

**5. Domicile**

The applicant must occupy the property as his or her domicile on July 1.

If the spouse of the veteran is the applicant, the veteran must also occupy the property as his or her domicile on July 1.

**C. EXEMPTION AMOUNT**

The exemption is for the entire amount of the real estate tax assessed on and attributable to the domicile, including any Community Preservation or Municipal Water Infrastructure Investment Surcharge assessed on that tax.

If the property is greater than a single-family house, then only the same percentage of the full tax and surcharge as the part of the house occupied by the veteran, or if deceased, the veteran's surviving spouse, as his or her domicile is exempt from the tax.

**D. ACCOUNTING**

All exemptions granted are charged to the overlay.

**E. STATE REIMBURSEMENT**

Subject to appropriation, cities and towns will be reimbursed for the full exemption granted minus the first \$175 of the exemption.

## FEATURES OF CLAUSE 22F VETERAN'S EXEMPTION

<b>STATUS</b>	Veteran certified by the VA or branch of service as (1) having paraplegia or (2) being 100% disabled due to service-connected blindness
<b>OWNERSHIP</b>	Paraplegic or blind veteran, or veteran's spouse or surviving spouse, must own the property on July 1 ( <b>Same</b> as Clauses 22-22E)
<b>DOMICILE</b>	<p>Paraplegic or blind veteran, or veteran's surviving spouse owner, must occupy the property as domicile on July 1 (<b>Same</b> as Clauses 22-22E)</p> <p>Veteran must (1) have resided in Massachusetts at least 6 consecutive months before entering the service, or (2) have resided in Massachusetts at least 5 consecutive years before applying for the exemption. (<b>Same</b> as Clauses 22-22E)</p> <p><b><u>Local Acceptance Option</u></b></p> <p>Veteran must (1) have resided in Massachusetts at least 6 consecutive months before entering the service, or (2) have resided in Massachusetts for 1 consecutive year before applying for the exemption (If accepted, applies to Clauses 22-22F)</p>
<b>EXEMPTION AMOUNT</b>	Full, except if property is more than a single family house, the same percentage of the full tax as the part of the house occupied by the veteran, or if deceased, the surviving spouse as his or her domicile, is exempt ( <b>Same</b> as Clauses 22A-C and 22E)
<b>APPLICATION DEADLINE</b>	April 1, or 3 months after the actual tax bill is sent, whichever is later ( <b>Same</b> as Clauses 22-22E)
<b>STATE REIMBURSEMENT</b>	Exemption granted less the first \$175