



Veteran Exemptions 22-22F

Fiscal Year 2023 (July 1, 2022 - June 30, 2023)

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The Veterans Exemptions 22-22F provide assistance to certain veterans, their spouses, surviving spouses, or surviving parents, who were not dishonorably discharged and who meet certain disability and residency requirements, some of which are briefly outlined below.

What is a personal exemption?

A personal exemption reduces a portion of the taxes assessed on a parcel of property. **NOTE:** If you are an elderly veteran and have limited income, you may be eligible for a greater amount of assistance under the Elderly Exemption 41C.

What is the exemption amount?

Applicants who are eligible for a Veterans Exemption will receive a reduction in their tax liability of at least \$400, depending on the nature of their disability. In addition, if the qualifying exemption does not eliminate the full tax liability, the City of Boston has elected to provide additional relief of up to twice the amount, provided that the additional amount does not:

1. Reduce your final tax bill below the amount of tax you owed in the previous year; and
2. Reduce the taxable value of your property below 10% of the assessed value.

How do I apply?

File an application with the Assessing Department, Room 301, One City Hall Square, Boston, MA 02201-1050 by April 3, 2023.

Renewals: If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

New Applicants: To obtain an application, please contact the Taxpayer Referral & Assistance Center at (617) 635-4287. Supporting documentation, including a service connected disability certificate and other materials will be requested. The application is also available online after the third quarter tax bill is issued at www.cityofboston.gov/assessing/search. Follow the instructions below the property search input field.

Eligibility Requirements & Amounts

Amount	Who is Eligible
\$400	Veteran, spouse of a veteran or surviving spouse, who remains unmarried, with a service connected disability of at least 10% as certified by the Veterans Administration office. (Clause 22)
\$400	Veteran, or surviving spouse, who remains unmarried, awarded the purple heart. (Clause 22)
\$400	Parent of a veteran who lost their life during wartime. (Clause 22)
\$400	Surviving spouses of WWI veterans who resided in Massachusetts for the past five years and whose whole estate does not exceed \$20,000. (Clause 22)
\$750 -1,500	Certain exemptions apply to veterans who lost limbs or eyes, were awarded certain medals, who have a 100% disability with either specially adaptive housing OR who are unable to work. NOTE: If the subject property is greater than a single-family house, only that fraction of the tax that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, is allowed. (Clauses 22A-22C, 22E)
Full	Surviving spouse, who remains unmarried, of a veteran who suffered an injury during active service which resulted in the loss of their life. (Clause 22D)
Full	Paraplegic veteran or veteran with 100% disability for service connected blindness, as certified by the Veterans Administration, and their surviving spouse. (Clause 22F)

Ownership

The qualifying candidate must possess a sufficient ownership in the domicile as of July 1 of the tax year. The minimum required interest is dependant upon the exemption sought. The person may own this interest solely, as a joint owner, or as a tenant in common.

IF YOUR PROPERTY IS HELD IN TRUST, A COPY OF THE TRUST AND A NOTARIZED COPY OF SCHEDULE OF BENEFICIARIES IS NECESSARY TO PROCESS YOUR APPLICATION.

Filing Deadline: APRIL 3, 2023

or three (3) months after the third quarter or actual tax bills are mailed, if later.

Taxpayer Referral & Assistance Center (TRAC)

TRAC is a one-stop taxpayer assistance center for questions about the following:

- Personal exemptions
- Residential exemption
- Current real estate tax
- Current personal property tax
- Current motor vehicle excise
- Ward and parcel number
- Changes of ownership
- Duplicate tax bills
- Property tax abatements
- Current year tax bill payments
- Motor vehicle excise
- Boat excise

Visit/ Call/ Log-on:

TRAC is located in Boston City Hall, on the mezzanine level. For hours of operation please call (617) 635-4287 or visit us at boston.gov/assessing.

Domicile & Residency Requirements

Domicile: The veteran, or if deceased the veteran's surviving spouse or parent, must occupy the property as his or her domicile on July 1 of the tax year.

Residency: For most exemptions the veteran must have:

1. Been a Massachusetts Resident for at least six (6) months before entering the service; or
2. Lived in Massachusetts for at least one (1) year after discharge prior to the filing for exemption.

Tax Payment

The filing of an application does not mean you can postpone the payment of your tax.