

Veteran Exemption 22-22E

Fiscal Year 2012 (July 1, 2011 - June 30, 2012)

Thomas M. Menino, MAYOR • Ronald W. Rakow, Commissioner of Assessing



Filing Deadline: MARCH 30, 2012

Taxpayer Referral & Assistance Center (TRAC)

TRAC is a one-stop taxpayer assistance center. If you have questions about:

- Personal exemption
- 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

Call: (617) 635-4287

Visit: Boston City Hall, mezzanine level. Office hours are weekdays from 9AM - 5 PM.

Log-On:
www.cityofboston.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: The veteran must:

1. Have been a Massachusetts resident for at least six months before entering the service; OR
2. Have lived in Massachusetts for at least 1 year after discharge prior to the filing for exemption.

A COPY OF THE TRUST AND A NOTARIZED COPY OF SCHEDULE OF BENEFICIARIES IS NECESSARY TO PROCESS THE APPLICATION.

Tax Payment

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

The Veterans Exemption *22 - 22E provides assistance to certain veterans who were not dishonorably discharged and who meet certain disability and residency requirements, and their spouses, surviving spouses or surviving parents.

What is a personal exemption?

A personal exemption reduces all or 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?

Taxpayers who are eligible for the Veterans Exemption *22 - 22E will receive a reduction in their tax liability of between \$400 and \$1,500, depending on the nature of their disability. In addition, 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.

Paralegic veterans with service-connected disabilities will be exempted from their tax liabilities.

How Do I Apply?

File an application with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the third quarter tax bill.

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 contact the Taxpayer Referral & Assistance Center (TRAC) 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. Go to **FORMS** on the menu.

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.
\$400	Veteran, or surviving spouse of a veteran who remains unmarried, who was awarded the purple heart.
\$400	Parent of a veteran who lost their life during wartime.
\$400	Surviving spouses of WWI veterans who resided in Massachusetts for the past five years and whose whole estate does not exceed \$20,000.
\$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.
Full	Paralegic veteran certified by the Veterans Administration as paraplegic and their surviving spouse.
Full - 1st five years/ up to \$2,500 after	Surviving spouses of soldiers, sailors or guardsmen who died from injury or disease due to being in combat zone, or who are missing in action or presumed dead due to combat. NOTE: Surviving spouses of soldiers, sailors or guardsmen who died or were presumed dead from combat on or after 9/11/01 may also receive retroactive exemptions beginning as early as FY 2003. Eligibility depends on the date of death or presumed death, and the satisfaction of all other qualifications.

Ownership

The qualifying candidate must possess a sufficient ownership in the domicile as of July 1 of the tax year. This ownership is satisfied if the person's ownership interest is worth at least \$2,000. The person may own this interest solely, as a joint owner or as a tenant in common.