

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Clauses 22, 22A, 22B, 22C, 22D and 22E of Section 5 of Chapter 59 provide exemptions to certain veterans who were not dishonorably discharged and who meet certain residency requirements and their spouses, surviving spouses or surviving parents. All eligibility requirements must be met as of July 1 of the tax year.

### **APPLICATIONS**

Applications must be filed annually with the local assessors in the city/town where the property is located. Filing an application does not entitle the applicant to a delay in tax payment. All applications are subject to the criteria established and approval by the local Board of Assessors. For more information please see [Reading Assessors Information](#).

### **WHEN TO FILE:**

Applications with any required documentation should be filed each year after July 1st to the Assessors office.

### **DEADLINE TO FILE:**

The deadline to file each year is 3 months AFTER the date the actual tax bills are mailed in December. It is strongly encouraged to file your exemption as EARLY as possible.

### **RESIDENCY REQUIREMENTS**

Veterans must (1) have been a Massachusetts domiciliary for at least six months before entering the services OR (2) have lived in Massachusetts for at least 5 years.

### **DOCUMENTATION**

An application for an exemption must provide to the Assessors whatever information is reasonably required to establish eligibility. This information may include, but is not limited to:

1. Certification of a service connected disability from the Veterans Administration
2. Evidence of ownership, domicile and occupancy
3. Certificate of discharge from the United States Armed Services

### **GUIDE TO VETERANS REAL ESTATE TAX EXEMPTIONS**

[Click here](#) for details of specific clauses and their exemption amounts and requirements in the Commonwealth of Massachusetts.