



Kevin J. Murphy  
*City Manager*  
Michael McGovern  
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November 29, 2017

Mayor Edward J. Kennedy, Jr.  
and  
Members of the City Council

Reference: **Verbal motion request from Councilor Milinazzo regarding additional veteran tax exemptions.**

Dear Mayor Kennedy and Members of the City Council:

In response to the above request from Councilor Milinazzo, attached are two pages of possible property tax exemptions veterans may be eligible to receive. Also, the below link is to a comprehensive document about veterans' laws and benefits published by Massachusetts Secretary of State William Galvin. The link is on the City of Lowell web site veterans' page, along with other links to available services.

[https://www.sec.state.ma.us/cis/cispdf/Veterans\\_Laws\\_and\\_Benefits.pdf](https://www.sec.state.ma.us/cis/cispdf/Veterans_Laws_and_Benefits.pdf)

Sincerely,

Kevin J. Murphy  
City Manager



**William Francis Galvin**  
Secretary of the Commonwealth of Massachusetts



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## Veterans' Laws and Benefits

### Property Tax Exemptions

#### Eligible veterans, spouses, and parents

To qualify, all veterans (and spouses where applicable) must:

- be legal residents of Massachusetts.
- be occupying the property as his/her domicile on July 1 in the year of application.
- have lived in Massachusetts for at least six months prior to entering the service (spouses exempted) or,
- have lived in Massachusetts for five consecutive years immediately prior to filing for a property tax exemption.

In most cases a surviving spouse receives the exemption if he/she was receiving it before the veteran passed away. However, surviving spouses receiving exemption under Clauses 22 and 22D lose the exemption upon remarriage.

#### M.G.L. ch. 59, s.5, clause 22

Clause 22 allows for a \$400.00 tax exemption for the following persons:

- 10% (or more) service-connected disabled veteran;
- Purple Heart recipient;
- Gold Star mothers and fathers;
- Spouse of veteran entitled under Clause 22;
- Surviving spouses who do not remarry.

#### M.G.L. ch. 59, s.5, clause 22A

Clause 22A allows for a tax exemption of \$750.00 if the veteran meets the following:

- Loss or loss of use of one hand above the wrist, or one foot above the ankle or one eye;
- Congressional Medal of Honor;
- Distinguished Service Cross;
- Navy Cross or Air Force Cross.

#### M.G.L. ch. 59, s.5, clause 22B

Clause 22B allows for tax exemption of \$1,250.00 if the veteran meets the following:

- Loss or loss of use of both hands or both feet;
- Loss or loss of use of one hand and one foot as described above;
- Loss or loss of use of both eyes (blind).

#### M.G.L. ch. 59, s.5, clause 22C

Clause 22C allows for tax exemption of \$1,500.00 if the veteran:

- Is rated by the VA to be permanent and totally disabled and has specially adapted housing.

#### M.G.L. ch. 59, s.5, clause 22D

Clause 22D is for surviving spouses (who do not remarry) of soldiers, sailors, or members of the Guard whose death occurred as a proximate result of an injury sustained or disease contracted in a combat zone, or who are missing in action with a presumptive finding of death, as a result of combat as members of the armed forces of the United States.

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[Other Sources of Assistance](#)

[Massachusetts Department of Veterans' Services \(mass.gov\)](#)

[Department of Veterans Affairs \(va.gov\)](#)

- Total exemption so long as the spouse does not remarry.

### **M.G.L. ch. 59, s.5, clause 22E**

Clause 22nd E allows for \$1,000.00 for veterans that are 100% disabled by the VA.

### **M.G.L. ch. 58, s.8A**

Paraplegic veterans, those with service-related injuries as determined by the VA, or their surviving spouses are eligible for total exemption on their property taxes.

#### **Where to apply**

To apply, contact the assessor's office in your community. Application must be made annually. For property tax exemptions for disabled veterans, contact your local assessor's office or:

**Department of Revenue**  
**Division of Local Services Bureau of Municipal Finance Laws**  
100 Cambridge Street (no walk in service)  
Boston, MA 02210  
Tel: 617-626-2300  
Fax: 617-626-2330  
[www.mass.gov/dor](http://www.mass.gov/dor)

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William Francis Galvin, Secretary of the Commonwealth of Massachusetts

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