



CITY OF SOMERVILLE, MASSACHUSETTS BOARD OF ASSESSORS

22, 22A-F VETERANS EXEMPTION INSTRUCTIONS FISCAL YEAR 2024

Dear Taxpayer:

The board of assessors will again be accepting applications for statutory exemptions for the current fiscal year 2024.

Before you get started, we would like to inform you about the requirements:

- You must own and occupy your home.
- You need to be a Mass resident 6 months prior to service or have 5 years Mass residency prior July 1, 2023.
- Certification of a service-connected disability or death from the U.S. Department of Veterans Affairs (in most cases you need an annual VA letter);

Disabilities and potential exemption amount you can find per clause letter in overview:

Clause	Service related disability:	EXEMPTION AMOUNT
Veterans 22	10% disability or purple heart	\$400
Veterans 22A	loss (or loss of use) of one foot/hand/eye or received honor	\$750
Veterans 22B	loss of 2 limbs or both eyes	\$1250
Veterans 22C	Disability requires special adapted housing	\$1500
Veterans 22D	Death of veteran due to combat, or combat injury/disease, or MIA	100% of RE taxes
Veterans 22E	100% disability	\$1000
Veterans 22F	Paraplegic & 100% blindness	100% of RE taxes

When filing your veteran exemption please bring a completed and signed 22 Veteran exemption application, and a copy of VA letter determining percentage of service-connected disability.

The Board of Assessors can only consider timely filed applications. **Applications must be filed with the board of assessors by Monday April 1, 2024, 4:30 pm.** Please note that the assessor's office will not consider or hold incomplete applications.

If you have any questions, please visit us at City Hall: Monday-Wednesday 8:30am - 4:30pm, Thursday 8:30am – 7:30 pm, and Friday 8:30am – 12:30 pm. You can also contact the Assessor's office at 617-625-6600 ext. 3100 or email us at assessing@somervillema.gov

With kind regards,

Assessor's office

Somerville

Name of City or Town

22

Assessors' Use only

Date Received

Application No.

Parcel Id.

VETERAN
FISCAL YEAR 2024 APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 59, § 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors on or before April 1, or
3 months after actual (**not** preliminary) tax bills are
mailed for fiscal year if later.

INSTRUCTIONS: Complete the following. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____			
Telephone Number _____		Marital Status _____	
Legal Residence (Domicile) on July 1, 2023 _____		Mailing Address (If different) _____	
No. _____	Street _____	City/Town _____	Zip Code _____
Location of Property: _____		No. of Dwelling Units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____	
Did you own the property on July 1, 2023 ? Yes <input type="checkbox"/> No <input type="checkbox"/>			
If yes, were you: Sole Owner <input type="checkbox"/> Co-owner with Spouse Only <input type="checkbox"/> Co-owner with Others <input type="checkbox"/>			
Was the property subject to a trust as of July 1, 2023 ? Yes <input type="checkbox"/> No <input type="checkbox"/>			
If yes, please attach trust instrument including all schedules.			
Have you been granted any exemption in any other city or town (MA or other) for this year? Yes <input type="checkbox"/> No <input type="checkbox"/>			
If yes, name of city or town _____		Amount exempted \$ _____	

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership <input type="checkbox"/>	GRANTED <input type="checkbox"/>	Assessed Tax \$ _____
Occupancy <input type="checkbox"/>	DENIED <input type="checkbox"/>	Exempted Tax \$ _____
Status <input type="checkbox"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted Tax \$ _____
Board of Assessors		
Date Voted/Deemed Denied _____	_____	
Certificate No. _____	_____	
Date Cert./Notice Sent _____	_____	
Exemption: Clause _____	Date: _____	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

B. EXEMPTION STATUS. Check the status that applies to you and complete the questions that follow.

☐ **VETERAN**

☐ **VETERAN'S SPOUSE**

Veteran's Name _____

Was the property the veteran's domicile as of July 1, 2023 ?

Yes ☐ No ☐

If no, where does the veteran reside? _____

☐ **VETERAN'S/SERVICEMEMBER'S/ NATIONAL
GUARD MEMBER'S SURVIVING SPOUSE or
SERVICEMEMBER'S SURVIVING PARENT**

Deceased Veteran's/Servicemember's/National Guard member's
Name _____

If first year of application, attach copy of death certificate.

If you are surviving spouse, have you remarried? Yes ☐ No ☐

Date Enlisted/Inducted _____

Date Discharged _____

Type of Discharge _____

If first year of application, attach copy of discharge papers.

Military Decorations or Awards _____

Did the veteran/service/national guard member live in Massachusetts for at least 6 months before entering the service?
Yes ☐ No ☐ If no, list places and dates where veteran or member lived during the last 6 years or if deceased, the 6 years before
death (2 years if local option adopted - See Assessors)

Address

Dates

Continue list on attachment in same format as necessary.

If yes to any of the next 2 questions and if first year of application, (1) attach documentation from U.S. Dept. of Veterans Affairs,
branch of service and (2) list above places and dates where surviving spouse has lived during the last 6 years (2 years if local option
adopted - See Assessors)

Is the servicemember or national guard member missing in action and presumed dead? Yes ☐ No ☐

Was the proximate cause of the veteran's, servicemember's or national guard member's death due to an active duty injury
or illness? Yes ☐ No ☐

If yes to next question and first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of
service.

Does the veteran have a 100% disability rating for service-connected blindness? Yes ☐ No ☐

If yes to any of the next 3 questions and

If first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

If exemption granted previously, attach certificate only if disability rating is 100% or has changed.

Does the veteran have a service-connected disability? Yes ☐ No ☐

Has the veteran acquired "specially adapted housing?" Yes ☐ No ☐

Is the veteran a paraplegic? Yes ☐ No ☐

GO ON TO SECTION C

C. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the
best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and
complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Legally blind person
- Veteran with a service-connected disability
- Surviving spouse of servicemember, national guard member or veteran who died from active duty injury or illness
- Surviving spouse
- Minor child of a deceased parent
- Senior citizen age 70 and older (65 and older by local option)

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before April 1, or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.
