

GUIDELINES/POLICY FOR CLAUSE 56 -National Guard Members & Military Reservists

This Local Option was adopted and passed at Town meeting on 6/15/2015

Summary:

Clause 56 of G.L. c. 59, § 5 allows members of the Massachusetts national guard or military reservists who are on active duty to obtain a reduction of all or part of their real and personal property taxes for any fiscal year they are serving in a foreign country.

Assessors may already grant members of the national guard or reservists who incur a financial hardship as a result of being activated to military service, regardless of where they serve, a full or partial exemption of their real and personal property taxes under Clause 18. Clause 56 would let the assessors give an exemption for other reasons as well, but only to those guard members & military reservists serving on active duty outside the U.S.

Clause 56 is discretionary with the assessors. They establish the eligibility criteria and determine the amount, if any, of relief.

Requirements:

The applicant must own the property as of July 1 beginning of the fiscal year for which the relief is sought. G.L.c. 59, § 5, first paragraph. The guard member or reservist must be the assessed owner of the personal property for that year's taxes to be reduced. G.L.c. 59, § 18.

The taxpayer (applicant) must be on active duty, be serving in a foreign country and meet other eligibility criteria established by the assessors.

Taxpayers who have their property taxes reduced by a Clause 56 exemption may not be granted another exemption, with the exception of a Clause 18 hardship.

The taxpayer must apply to the board of assessors each fiscal year for which a reduction is sought. The taxpayer must file the application on or before December 15 of the year to which the tax relates, or within three months after the actual tax bill is sent, whichever is later. G.L.c. 59, § 59.

Paperwork -Required:

Letter from commanding officer showing dates of deployment.

(see State Tax Form 98 - Clause 56 Chapter 59, § 5 for more information.)