

**Criteria for National Guard Members and Military Reservists Deployed Outside United States**

Town Meeting Vote 11/19/18 beginning FY'19 (Town Vote expires 2 years)  
Local Option.....G.L. Chapter 59, Section 5, Clause 56  
BOA voted 12/18/18-- Exemption amount based on case application

**Bulletin 2015-02B Summary**

Clause 56 allows assessors to exempt up to 100 percent of the real and personal property taxes assessed to Massachusetts national guardsmen and reservists for any fiscal year they are deployed overseas.

Taxpayer must apply to the board of assessors each fiscal year of 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 section 59. Under federal law, however, some taxpayers may have additional time to apply. See 50 U.S.C. App.526 (Service members Civil Relief Act).

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 United States.

The applicant must own the property as of July 1 beginning of the fiscal year which the relief is sought. 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, Section 18 .

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.

Clause 56 is discretionary with the assessors. They establish the eligibility criteria and determine the amount, if any, of relief. Because of the discretionary nature of Clause 56, the Appellate Tax Board (ATB) does not have jurisdiction to hear a taxpayer's appeal of the assessors' decision on the application. To obtain a review of the decision, the taxpayer would have to bring a civil action in the Superior Court or Supreme Judicial Court.

Letter from commanding office showing dates of deployment is required.