



February 20, 2007

Jessica Garcia
Board of Assessors
Town Hall
53 Orchard Street
Raynham, MA 02767-1320

Re: Veterans Exemption
Our File No. 2007-33

Dear Ms. Garcia:

You wrote that a taxpayer who had been receiving a veterans exemption for many years was confined to a nursing home in 2001. An individual with power of attorney filed a fiscal year 2007 exemption application. You inquired as to the taxpayer's continuing eligibility for exemption in light of his residency at the nursing home.

You correctly observed that an exemption applicant must be domiciled in the house to meet the threshold requirement for exemption under Chapter 59 Section 5. Domicile is a legal term which consists of three elements: actual physical presence, at a fixed dwelling place, with the intention of remaining permanently. An individual may be absent from a house for many years and still be domiciled there. Servicemen, for example, may not return to their home for many years but can still maintain their domicile. In the case at hand, if the taxpayer has not manifested an intent to abandon the domicile, and the property is being kept up for his return or is not being used in some way inconsistent with his return, then the taxpayer, in our view, would continue to maintain the house as his domicile. The assessors must use considerable discretion in weighing the evidence. Ultimately, domicile is a question of fact which must be determined based on all the evidence.

We hope this information proves helpful.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathleen Colleary".

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/JFC