

HOUSE No. 3309

The Commonwealth of Massachusetts

PRESENTED BY:

Linda Dean Campbell

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to veterans property tax abatement.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Linda Dean Campbell</i>	<i>15th Essex</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Denise C. Garlick</i>	<i>13th Norfolk</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>

<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

HOUSE No. 3309

By Mrs. Campbell of Methuen, a petition (accompanied by bill, House, No. 3309) of Linda Dean Campbell and others relative to veterans property tax abatements. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to veterans property tax abatement.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 5 of chapter 59 of the General Laws, as amended by chapter 218 of
2 the acts of 2016, is hereby amended by deleting the first paragraph and inserting in place thereof
3 the following paragraph:-

4 The following property shall be exempt from taxation and the date of determination as to
5 age, ownership or other qualifying factors required by any clause shall be July 1 of each year
6 unless another meaning is clearly apparent from the context; provided, however, that any person
7 who receives an exemption pursuant to clause Seventeenth, Seventeenth C, Seventeenth C 1/2,
8 Seventeenth D, Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C,
9 Twenty-second D, Twenty-second E, Twenty-second F, Twenty-second G, Twenty-second H,
10 Twenty-second I, Thirty-seventh, Thirty-seventh A, Forty-first, Forty-first B, Forty-first C,
11 Forty-first C 1/2, Forty-second, Forty-third, Fifty-sixth or Fifty-seventh shall not receive an
12 exemption on the same property pursuant to any other provision of this section, except clause
13 Eighteenth, Twenty-second J or Forty-fifth.

14 SECTION 2. Said section 5 of said chapter 59 of the General Laws, as so appearing, is
15 hereby amended by striking out the fifth paragraph of clause twenty-second G.

16 SECTION 3. Said section 5 of said chapter 59 of the General Laws, as so appearing, is
17 hereby amended by inserting after clause twenty-second G, the following clauses:-

18 Twenty-second H, Real estate of the owner, lessor or sublessor of a dwelling unit rented
19 to soldiers and sailors who are veterans, as defined in clause forty-three of section seven of
20 chapter four, their spouses and dependents as defined by section 152 of the Internal Revenue
21 Code of the United States, as amended and in effect for the taxable year, who are legal residents
22 of the commonwealth, whose last discharge or release from the armed forces was under other
23 than dishonorable conditions, and who were domiciled in Massachusetts for at least six months
24 prior to entering such service, or who have resided in the commonwealth for five consecutive
25 years next prior to date of filing for exemption under this clause, provided: (A) that such real
26 estate is occupied as a domicile by the veteran, his spouse or dependent; (B) that if said property
27 be greater than a single-family house then only that value of so much of said house as is
28 occupied by the veteran, his spouse or dependent as a domicile; and (C) that said dwelling unit is
29 leased at a reduced rate of \$200 per month below fair market value. The amount of actual taxes
30 due shall not be reduced by more than \$3,000 under this clause.

31 This clause shall take effect upon its acceptance by any city or town. This clause shall be
32 approved at the option of the board of selectmen of a town or the town council in a municipality
33 having a town council form of government or with the approval of the city council in a city.

34 Twenty-second I. Real estate of the following classes of persons who are legal residents
35 of the commonwealth and who are veterans, as defined in clause Forty-third of section seven of

36 chapter four with a service-connected disability and whose last discharge or release from the
37 armed forces was under other than dishonorable conditions and who were domiciled in
38 Massachusetts for at least six months prior to entering such service, or who have resided in the
39 commonwealth for five consecutive years next prior to date of filing for exemptions under this
40 clause, hereinafter referred to in this clause as soldiers and sailors, to the amount of two thousand
41 dollars of assessed taxable valuation or the sum of \$400, whichever would result in an abatement
42 of the greater amount of actual taxes due; provided, that such real estate is occupied in whole or
43 in part as his domicile by such person, and provided, further, that if the spouse of the soldier or
44 sailor is also a soldier or sailor, each shall receive the amount of exemption provided in this
45 clause to the same extent as if unmarried. No real estate shall be so exempt which the assessors
46 shall adjudge has been conveyed to a soldier or sailor or to the spouse, surviving spouse, father
47 or mother of a soldier or sailor to evade taxation. This clause shall take effect upon its acceptance
48 by any city or town. This clause shall be approved at the option of the board of selectmen of a
49 town or the town council in a municipality having a town council form of government or with
50 the approval of the city council in a city.

51 Twenty-second J. In any city or town which accepts the provisions of this clause, real
52 estate owned by a veteran with a service-connected disability or spouse who in the prior year
53 received an exemption pursuant to clauses Twenty-second, Twenty-second A, Twenty-second B,
54 Twenty-second C, Twenty-second D, Twenty-second E or Twenty-second F, or clause Twenty-
55 second H, in the case of qualifying real estate rented to a veteran, his spouse or dependent, to the
56 amount of \$400 of taxes due, in addition to an exemption received pursuant to any of the
57 aforementioned clauses for the current year.

58 Notwithstanding this section, in any city or town which accepts this clause, the
59 exemptions available pursuant to clauses Twenty-second, Twenty-second A, Twenty-second B,
60 Twenty-second C, Twenty-second D, Twenty-second E, Twenty-second F, Twenty-second H,
61 Twenty-second I and Twenty-second J may be granted to otherwise eligible persons who have
62 resided in the commonwealth for 1 year prior to the date of filing for exemptions pursuant to the
63 applicable clause.