

HOUSE No. 3522

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 establishing a homestead exemption for disabled veterans.

PETITION OF:

NAME:

Bruce J. Ayers

John F. Keenan

DISTRICT/ADDRESS:

1st Norfolk

Norfolk and Plymouth

HOUSE No. 3522

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 3522) of Bruce J. Ayers and John F. Keenan for legislation to establish a homestead exemption for disabled veterans. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a homestead exemption for disabled veterans.

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, is hereby amended by striking
2 out clause Twenty-second C, as appearing in the 2014 Official Edition, and inserting in place
3 thereof the following clause:-

4 Twenty-second C, Real estate owned and used as the residence or domicile of a soldier,
5 sailor, or member of the National Guard, who is a veteran as defined in clause 43 of section 7 of
6 chapter 4, and whose last discharge or release from the armed forces was under other than
7 dishonorable conditions, and who, according to the records of the Veterans Administration, by
8 reason of such service in the armed forces of the United States, suffered in the line of duty
9 permanent and total disability, is exempt from taxation; provided, that the soldier, sailor,
10 member or veteran is a permanent resident of the commonwealth and has legal title to the real
11 estate on January 1 of the tax year for which exemption is being claimed. An exemption under
12 this clause shall continue unchanged for the benefit of the surviving spouse after the death of

13 such disabled veteran, as long as the surviving spouse of the qualified veteran shall remain an
14 owner and occupant of a domicile subject to the exemption, until the time such spouse remarries
15 or sells or otherwise disposes of the real estate; provided, however, that if the spouse sells the
16 real estate, an exemption not to exceed the amount granted in the most recent tax year may be
17 transferred to real estate occupied by the surviving spouse as the surviving spouse's primary
18 residence or domicile, until the time the surviving spouse remarries.

19 The production by a veteran or surviving spouse of a letter of total and permanent
20 disability from the United States Government or United States Department of Veterans Affairs or
21 its predecessor before the property appraiser of the county in which real estate of the veteran lies
22 is prima facie evidence of the fact that the veteran or the surviving spouse is entitled to the
23 exemption.

24 SECTION 2. The first paragraph of clause Twenty-second D of section 5 of chapter 59,
25 as amended by section 9 of chapter 141 of the acts of 2016, is hereby further amended by
26 inserting after the word "however", the following words:- that the soldier, sailor, member or
27 veteran was a permanent resident of the commonwealth on January 1 of the year in which they
28 died; and provided, further,.

29 SECTION 3. The second paragraph of said clause Twenty-second D of said section 5 of
30 said chapter 59, as so amended, is hereby further amended by striking out the words "or
31 remarries" and inserting in place thereof the following words:- remarries or otherwise disposes
32 of the real estate. If the surviving spouse sells the real estate, an exemption not to exceed the
33 amount granted from the most recent tax year may be transferred to real estate occupied by the

34 surviving spouse as the surviving spouse's domicile under the same conditions as provided in
35 this clause.

36 SECTION 4. Clause Twenty-second F of section 5 of chapter 59, as amended by section
37 10 of chapter 141 of the acts of 2016, is hereby further amended by inserting after the word
38 "paraplegics", in line 866, the following words:-, hemiplegics, or who must use a wheelchair for
39 mobility.