

HOUSE No. 1134

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act authorizing the Town of Spencer to grant real and personal property tax abatements to members of the Massachusetts National Guard and Reservist Units called to active duty and serving in a foreign country..

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. Notwithstanding any special or general law to the contrary, the Spencer
2 Board of Assessors is authorized to grant, retroactive to Fiscal Year 2010, real and personal
3 property tax abatements, up to 100% of the total tax assessed, to our “citizen soldiers” of the
4 Massachusetts National Guard and Reservists on active duty and serving in foreign countries, for
5 the fiscal year in which said military personnel is on active service and serving in foreign
6 countries, subject to eligibility criteria developed by the Board of Assessors. The authority to
7 grant abatements under this act shall expire after fiscal year 2020, unless specifically extended
8 by a vote of Spencer’s Board of Selectmen. Further, the General Court may make clerical and
9 editorial changes of form only to the bill, unless the Board of Selectmen approves amendments
10 to the bill before enactment by the General Court, and further, to authorize the Board of
11 Selectmen to approve amendments which shall be within the scope of the general public
12 objectives of this petition.