

HOUSE No. 3605

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act allowing for the granting of tax abatements for certain military personnel..

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. Upon the acceptance of this section by a city or town, the board of
2 assessors may grant, retroactive to fiscal year 2002, real and personal property tax abatement up
3 to 100% of the total tax assessed to members of the Massachusetts National Guard and to
4 reservists on active duty in foreign countries for the fiscal year they performed such service
5 subject to eligibility criteria to be established by the board of assessors.

6 The authority to grant abatements under this act shall expire after 2 years of adoption
7 unless extended by a vote of the city or town.