

SENATE No. 1308

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to provide real estate tax abatement to 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 Massachusetts General Laws, as appearing in
2 the 1996 Official Edition, is hereby amended by inserting after clause twenty-second E the
3 following new clause: -

4 Twenty-second F, Real estate of veterans, as defined in clause forty-three of section
5 seven of chapter four, who are legal residents of the commonwealth, and who were domiciled in
6 the commonwealth for at least six months prior to entering such service, or who have resided in
7 the commonwealth for five consecutive years prior to date of filing for exemption under this
8 clause, to the amount of six thousand dollars of the taxable calculation of real property or the
9 sum of two hundred dollars, whichever would result in an abatement of the greater amount of
10 actual taxes due, provided, that such real estate is occupied as his domicile by such person; and
11 provided further, that if said property be greater than a single-family house, then only that value
12 of so much of said house as is occupied by said person as his domicile or proportionate part of
13 two hundred dollars which ever would result in an abatement of the greater amount of actual

- 14 taxes due, shall be exempted. This clause cannot be used in conjunction with other clauses for
- 15 the purpose of determining total amount of real estate abatement for a veteran.