HOUSE DOCKET, NO. 3346 FILED ON: 1/16/2015

HOUSE . . . . . No. 3494

The Commonwealth of Massachusetts

PRESENTED BY:

James Arciero

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 increasing disability ratings for veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James Arciero	*2nd Middlesex*
Mr. George A. Sanders	*672 Great Road Littleton, MA 01460*

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HOUSE . . . . . No. 3494

By Mr. Arciero of Westford, a petition (accompanied by bill, House, No. 3494) of James Arciero and George A. Sanders relative to increasing property tax exemptions for disabled veterans. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act relative to increasing disability ratings for veterans.

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

SECTION 1. Clause Twenty-second of section 5 of chapter 59 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out the first 2 paragraphs and inserting in place thereof the following 2 paragraphs:-

Twenty-second, Real estate of the following classes of persons who are legal residents of the commonwealth and who are veterans, as defined in clause Forty-third of section 7 of chapter 4, and whose last discharge or release from the armed forces was under other than dishonorable conditions and who were domiciled in Massachusetts for at least 6 months prior to entering such service, or who have resided in the commonwealth for 5 consecutive years next prior to date of filing for exemptions under this clause, hereinafter referred to in this clause as soldiers and sailors, provided such real estate is occupied in whole or in part as his domicile by such person, and provided, further that if the spouse of the soldier or sailor is also a soldier or sailor each shall receive the amount of exemption provided in this clause to the same extent as if unmarried, to the

13 amount of $2000 of assessed taxable valuation or the sum of $400, or the amount of money
14 which corresponds with the percentage of the soldier or sailor's disability as provided in
15 paragraph (a), whichever would result in an abatement of the greater amount of actual taxes due.
16 No real estate shall be so exempt which the assessors shall adjudge has been conveyed to a
17 soldier or sailor or to the spouse, surviving spouse, father or mother of a soldier or sailor to evade
18 taxation.

19 (a) Soldiers and sailors who, as a result of disabilities contracted while in the line of duty,
20 have a disability rating of 10 per cent or more as determined by the Veterans Administration or
21 by any branch of the armed forces. The department of revenue shall establish an incremental
22 exemption scale, which shall provide no less than $400 for a disability rating of 10 per cent and
23 no more than $1,000 for a disability rating of 100 per cent, with increments of disability
24 increasing by no greater than 10 per cent for each corresponding exemption amount. After the
25 assessors have allowed an exemption under this clause, no further evidence of the existence of
26 the facts required by this clause shall be required in any subsequent year in the city or town in
27 which the exemption has been allowed, unless the disability rating determined by the Veterans
28 Administration or any branch of the armed forces is reduced to less than 10 per cent; provided,
29 however, that the assessors may refuse to allow an exemption in any subsequent year if they
30 become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the
31 time the exemption was first granted.

32 SECTION 2. The department of revenue, in collaboration with the commissioner of
33 veterans' affairs shall issue the incremental exemption scale required by paragraph (a) of clause
34 Twenty-second of section 5 of chapter 59 and any rules or regulations necessary to implement
35 such scale on or before January 1, 2016.