

SENATE No. 1534

The Commonwealth of Massachusetts

PRESENTED BY:

Kathleen O'Connor Ives

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 veterans property tax abatement.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Kathleen O'Connor Ives</i>	<i>First Essex</i>
<i>Linda Dean Campbell</i>	<i>15th Essex</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Diana DiZoglio</i>	<i>14th Essex</i>

SENATE No. 1534

By Ms. O'Connor Ives, a petition (accompanied by bill, Senate, No. 1534) of Kathleen O'Connor Ives, Linda Dean Campbell, Frank A. Moran, Mathew Muratore and others for legislation relative to veterans property tax abatement. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to veterans property tax abatement.

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

1 Chapter 59 of the General Laws is hereby amended by adding the following section:-

2 Section 95. (a) For the purposes of this section, the following words shall have the
3 following meanings unless the context clearly requires otherwise:

4 “Dependent”, the wife, husband, widow, widower, child, mother or father of a veteran,
5 including a person who stood in the relationship of a parent to the veteran for the 5 years
6 preceding the commencement of the veteran’s wartime service; provided, however, that no child
7 of a veteran who is more than 18 years of age shall be considered a dependent unless the child is
8 attending school to complete a high school course or its equivalent or unless the child is mentally
9 or physically unable to be financially independent and the child’s disability existed before the
10 child attained that age or unless the child is younger than 23 years of age and is a full-time
11 student at an educational institution which maintains a regular faculty and curriculum and has a

12 regularly organized body of students in attendance at the place where its educational activities
13 are carried on.

14 “Dwelling unit”, any house or building or portion of a house or building that is occupied,
15 designed to be occupied or is rented, leased or hired out to be occupied as a home or residence of
16 1 or more persons.

17 “Landlord”, the owner, lessor or sublessor of a dwelling unit.

18 “Veteran”, a veteran as defined in clause Forty-third of section 7 of chapter 4.

19 (b) At the option of the board of selectmen of a town or the town council in a
20 municipality having a town council form of government or the mayor with the approval of the
21 city council in a city, a landlord who leases a dwelling unit to a veteran or a dependent of a
22 veteran who receives veterans’ benefits pursuant to chapter 115 at a reduced rate of \$200 per
23 month below fair market value may be eligible for an annual tax rebate of \$3000 and the
24 occupant of the dwelling may qualify for the low-income home energy assistance program or its
25 successor program.

26 (c) At the option of the board of selectmen of a town or the town council in a
27 municipality having a town council form of government or the mayor with the approval of the
28 city council in a city, residential real property owned by a veteran who has a service-connected
29 disability may qualify for an exemption of \$400.