HOUSE DOCKET, NO. 1778 FILED ON: 1/19/2017

HOUSE . . . . . No. 3522

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 establishing a homestead exemption for disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Bruce J. Ayers	*1st Norfolk*	*1/19/2017*
John F. Keenan	*Norfolk and Plymouth*	*2/3/2017*

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HOUSE . . . . . No. 3522

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 3522) of Bruce J. Ayers and John F. Keenan for legislation to establish a homestead exemption for disabled veterans. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court
(2017-2018)

An Act establishing a homestead exemption for disabled 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. Section 5 of chapter 59 of the General Laws, is hereby amended by striking out clause Twenty-second C, as appearing in the 2014 Official Edition, and inserting in place thereof the following clause:-

Twenty-second C, Real estate owned and used as the residence or domicile of a soldier, sailor, or member of the National Guard, who is a veteran as defined in clause 43 of section 7 of chapter 4, and whose last discharge or release from the armed forces was under other than dishonorable conditions, and who, according to the records of the Veterans Administration, by reason of such service in the armed forces of the United States, suffered in the line of duty permanent and total disability, is exempt from taxation; provided, that the soldier, sailor, member or veteran is a permanent resident of the commonwealth and has legal title to the real estate on January 1 of the tax year for which exemption is being claimed. An exemption under this clause shall continue unchanged for the benefit of the surviving spouse after the death of

such disabled veteran, as long as the surviving spouse of the qualified veteran shall remain an owner and occupant of a domicile subject to the exemption, until the time such spouse remarries or sells or otherwise disposes of the real estate; provided, however, that if the spouse sells the real estate, an exemption not to exceed the amount granted in the most recent tax year may be transferred to real estate occupied by the surviving spouse as the surviving spouse's primary residence or domicile, until the time the surviving spouse remarries.

The production by a veteran or surviving spouse of a letter of total and permanent disability from the United States Government or United States Department of Veterans Affairs or its predecessor before the property appraiser of the county in which real estate of the veteran lies is prima facie evidence of the fact that the veteran or the surviving spouse is entitled to the exemption.

SECTION 2. The first paragraph of clause Twenty-second D of section 5 of chapter 59, as amended by section 9 of chapter 141 of the acts of 2016, is hereby further amended by inserting after the word "however", the following words:- that the soldier, sailor, member or veteran was a permanent resident of the commonwealth on January 1 of the year in which they died; and provided, further,.

SECTION 3. The second paragraph of said clause Twenty-second D of said section 5 of said chapter 59, as so amended, is hereby further amended by striking out the words "or remarries" and inserting in place thereof the following words:- remarries or otherwise disposes of the real estate. If the surviving spouse sells the real estate, an exemption not to exceed the amount granted from the most recent tax year may be transferred to real estate occupied by the

surviving spouse as the surviving spouse's domicile under the same conditions as provided in this clause.

SECTION 4. Clause Twenty-second F of section 5 of chapter 59, as amended by section 10 of chapter 141 of the acts of 2016, is hereby further amended by inserting after the word "paraplegics", in line 866, the following words:-, hemiplegics, or who must use a wheelchair for mobility.