HOUSE No. 4955

The Commonwealth of Massachusetts



Office of the Governor $\begin{array}{c} \textbf{Commonwealth of Massachusetts} \\ \cdot \text{ , MA} \end{array}$

KARYN POLITO LIEUTENANT GOVERNOR

November 5, 2018

To the Honorable Senate and House of Representatives,

Pursuant to the provisions of Article II, Section 8, Paragraph 1, Clause (2) of the Amendments to the Constitution, as appearing in Article LXXXIX of said Amendments, I am filing for your consideration the attached legislation entitled, "An Act Authorizing the Town of Hanover to Grant Abatement of Real Estate Taxes to Certain Surviving Spouse."

I am filing this special legislation on behalf of the Hanover Board of Selectmen and its Town Manager.

Every day, the men and women in our law enforcement community face the potential of walking into a life-threatening situation. Sergeant Michael Chesna of the Weymouth Police Department did just that and was killed in the line of duty earlier in July of this year. No measure will ever right the sacrifice that he and his family have made. However, out of our respect and honor for our fallen first responders, the law allows surviving spouses of police officers and firefighters killed in the line of duty to qualify for a full exemption from their local real estate taxes. In the case of Sergeant Chesna, full exemption for his widow of taxes assessed on the family's Hanover home would begin July 1, 2019, and continue each ensuing year. Consistent with the wishes of the town of Hanover, this legislation would extend that exemption and grant Mrs. Chesna the full real estate tax exemption in Fiscal Year 2019.

I urge your early and favorable consideration of this bill.

Respectfully submitted

Charles D. Baker, *Governor*

The Commonwealth of Alassachusetts

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

An Act authorizing the town of Hanover to grant abatement of real estate taxes to certain surviving spouse.

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. Notwithstanding section 5 of chapter 59 of the General Laws, or any other
- 2 general or special law to the contrary, the board of assessors of the town of Hanover shall grant
- 3 abatement of the real estate taxes assessed for fiscal year 2019 upon the property owned and
- 4 occupied by Cynthia Chesna, widow of Sergeant Michael Chesna.
- 5 SECTION 2. This act shall take effect upon its passage.