

HOUSE No. 3221

The Commonwealth of Massachusetts

PRESENTED BY:

David Allen Robertson

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 updating disabled veterans tax exemption totals.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>1/16/2025</i>

HOUSE No. 3221

By Representative Robertson of Tewksbury, a petition (accompanied by bill, House, No. 3221)
of David Allen Robertson relative to disabled veterans' tax exemption totals. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2929 OF 2023-2024.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act updating disabled veterans tax exemption totals.

*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 22 of said chapter 59, as so appearing, is hereby amended by
2 striking out the twenty-second paragraph and inserting in place thereof the following paragraph:-

3 Twenty-second, Real estate of the following classes of persons who are legal residents of
4 the commonwealth and who are veterans, as defined in clause Forty-third of section seven of
5 chapter four, and whose last discharge or release from the armed forces was under other than
6 dishonorable conditions and who were domiciled in Massachusetts for at least six months prior
7 to entering such service, or who have resided in the commonwealth for 2 consecutive years next
8 prior to date of filing for exemptions under this clause, hereinafter referred to in this clause as
9 soldiers and sailors, provided such real estate is occupied in whole or in part as his domicile by
10 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 amount of two thousand dollars of assessed taxable valuation or the sum of \$800, whichever would result in an abatement of the greater amount of actual taxes due. No real estate shall be so exempt which the assessors shall adjudge has been conveyed to a soldier or sailor or to the spouse, surviving spouse, father or mother of a soldier or sailor to evade taxation.

SECTION 2: Section 22A of said chapter 59, as so appearing, is hereby amended by striking out the twenty-second (A) paragraph and inserting in place thereof the following paragraph:-

Twenty-second A, Real estate of soldiers and sailors and their spouses who are legal residents of the commonwealth and who are veterans, as defined in clause forty-three of section seven of chapter four 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 six months prior to entering such service or who have resided in the commonwealth for 2 consecutive years next prior to date of filing for exemption under this clause, who according to the records of the Veterans Administration or of any branch of the armed forces of the United States by reason of injury received or disease contracted while in such service and in the line of duty, lost or have suffered permanent loss of use of one foot at or above the ankle or lost or have suffered permanent loss of use of one hand at or above the wrist, or who according to the records of the Veterans Administration by reason of injury received or disease contracted while in such service, is receiving a statutory award from the Veterans Administration for such loss or loss of sight of one eye, or who have been awarded the congressional medal of honor, the distinguished service cross, the navy cross or the air force cross, or who is or was a prisoner of war, to the amount of four thousand dollars of the taxable valuation of real property or the sum of \$1500 whichever

would result in an abatement of the greater amount, of actual taxes due, in the case of each person, provided that such real estate is occupied as his domicile by such person, and provided, further, that if said property be greater than a single family house, then only that value of so much of said house as is occupied by said person as his domicile or a proportionate part of \$1500, whichever would result in an abatement of the greater amount of actual taxes due, shall be exempted. After the assessors have allowed an exemption under this clause, no further evidence of the existence of the facts required by this clause shall be required in any subsequent year in the city or town in which the exemption has been granted; provided, however, that the assessors may refuse to grant an exemption in any subsequent year if they become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was first granted. 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. For the purposes of this section, the term "prisoner of war" shall mean a regularly appointed, enrolled, enlisted or inducted member of the military forces of the United States who was captured, separated and incarcerated by an enemy of the United States during an armed conflict.

Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five dollars, whichever basis is applicable shall be borne by the city or town; the balance, up to two thousand dollars of exemption or up to the sum of \$575, whichever basis is applicable, shall be borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for the amount of the tax which otherwise would have been collected on account of this balance. No person who has received an exemption under this clause shall be denied the benefit of the exemption because the person returns to active service.

SECTION 3: Section 22B of said chapter 59, as so appearing, is hereby amended by striking out the twenty-second (B) paragraph and inserting in place thereof the following paragraph:-

Twenty-second B, Real estate of soldiers and sailors and their spouses who are legal residents of the commonwealth and who are veterans, as defined in clause forty-three of section seven of chapter four, 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 six months prior to entering such service, or who have resided in the commonwealth for 2 consecutive years next prior to the date of filing for exemption under this clause, who according to the records of the Veterans Administration or of any branch of the armed forces by reason of such service in the armed forces of the United States have suffered in the line of duty the loss or permanent loss of use of both feet at or above the ankle, or loss or permanent loss of use of both hands at or above the wrist or loss or permanent loss of use of one foot at or above the ankle and one hand at or above the wrist, or the loss of sight of both eyes as prescribed and certified by the Veterans Administration to the amount of eight thousand dollars of the taxable valuation of real property or the sum of 2,5000, whichever would result in an abatement of the greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by such person, and provided, further, that if said property be greater than a single family house then only that value of so much of said house as is occupied by said person as his domicile or a proportionate part of \$2,500 whichever would result in an abatement of the greater amount of actual taxes due, shall be exempted. 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.

After the assessors have allowed an exemption under this clause, no further evidence of the existence of the facts required by this clause shall be required in any subsequent year in the city or town in which the exemption has been so allowed; provided, however, that the assessors may refuse to allow an exemption in any subsequent year if they become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was first granted.

Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five dollars, whichever basis is applicable, shall be borne by the city or town; the balance up to six thousand dollars of exemption or up to the sum of \$1,075, whichever basis is applicable, shall be borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for the amount of the tax which otherwise would have been collected on account of this balance.

SECTION 4: Section 22C of said chapter 59, as so appearing, is hereby amended by striking out the twenty-second (C) paragraph and inserting in place thereof the following paragraph:-

Twenty-second C, Real estate of soldiers and sailors and their spouses who are legal residents of the commonwealth who are veterans, as defined in clause forty-three of section seven of chapter four, 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 six months prior to entering such service, or who have resided in the commonwealth for 2 consecutive years next prior to date of filing for exemption under this clause, and who according to the records of the Veterans Administration by reason of such service in the armed forces of the United States have suffered in the line of duty permanent and total disability, and who by reason of such

102 disability have received assistance in acquiring "specially adapted housing" under laws
103 administered by the Veterans Administration to the amount of ten thousand dollars of the taxable
104 valuation of real property or the sum of \$3,000, whichever would result in an abatement of the
105 greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by
106 such person, and provided, further, that if said property be greater than a single family house
107 then only that value of so much of said house as is occupied by said person as his domicile or a
108 proportionate part of \$3,000, whichever would result in an abatement of the greater amount of
109 actual taxes due, shall be exempted. An exemption under this clause shall continue unchanged
110 for the benefit of the surviving spouse after the death of such a disabled veteran, as long as the
111 surviving spouse of the qualified veteran shall remain an owner and occupant of a domicile
112 subject to the exemption.

113 After the assessors have allowed an exemption under this clause, no further evidence of
114 the existence of the facts required by this clause shall be required in any subsequent year in the
115 city or town in which the exemption has been so allowed; provided, however, that the assessors
116 may refuse to allow an exemption in any subsequent year if they become aware that the soldier
117 or sailor did not satisfy all of the requisites of this clause at the time the exemption was first
118 granted.

119 Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five
120 dollars, whichever basis is applicable, shall be borne by the city or town; the balance up to eight
121 thousand dollars of exemption or up to the sum of \$1,325, whichever basis is applicable, shall be
122 borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for
123 the amount of the tax which otherwise would have been collected on account of this balance.

SECTION 5: Section 22E of said chapter 59, as so appearing, is hereby amended by striking out the twenty-second (e) paragraph and inserting in place thereof the following paragraph:-

Twenty-second E, Real estate of soldiers and sailors and their spouses who are legal residents of the commonwealth and who are veterans as defined in clause forty-three of section seven of chapter four, and who, as a result of disabilities contracted while in such service and in the line of duty, have a disability rating of one hundred per cent as determined by the Veterans Administration, and who were domiciled in the commonwealth for at least six months prior to entering such service, or who have resided in the commonwealth for 2 consecutive years next prior to date of filing for exemption under this clause, to the amount of six thousand dollars of the taxable valuation of real property or the sum of \$2,000, whichever would result in an abatement of the greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by such person; and provided further, that if said property be greater than a single-family house, then only that value of so much of said house as is occupied by said person as his domicile or a proportionate part of \$2,000, whichever would result in an abatement of the greater amount of actual taxes due, shall be exempted. 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.

After the assessors have allowed an exemption under this clause, the assessors shall require an annual statement certifying that the disability rating as determined by the Veterans Administration has not been reduced to less than one hundred per cent.

146 No real estate shall be so exempt which the assessors shall adjudge has been conveyed to
147 such soldier or sailor to evade taxation.

148 Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five
149 dollars, whichever basis is applicable, shall be borne by the city or town; the balance, up to four
150 thousand dollars of exemption or up to the sum of \$825, whichever basis is applicable, shall be
151 borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for
152 the amount of the tax which otherwise would have been collected on account of this balance.