

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Soter***

*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 property tax relief for 100% disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/15/2025</i>

**HOUSE . . . . . No.**

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2954 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to property tax relief for 100% 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:*

1           SECTION 1. Section 5 of Chapter 59 of the General Laws, as appearing in the 2018  
2 Official Edition, is hereby amended by striking out the words:-

3           “permanent and total disability, and who by reason of such disability have received  
4 assistance in acquiring "specially adapted housing" under laws administered by the Veterans  
5 Administration to the amount of ten thousand dollars of the taxable valuation of real property or  
6 the sum of \$1,500, whichever would result in an abatement of the greater amount of actual taxes  
7 due, provided, that such real estate is occupied as his domicile by such person, and provided,  
8 further, that if said property be greater than a single family house then only that value of so much  
9 of said house as is occupied by said person as his domicile or a proportionate part of \$1,500,  
10 whichever would result in an abatement of the greater amount of actual taxes due, shall be  
11 exempted”

12           and inserts in place thereof the following:- “100 percent service-connected permanent,  
13 and total disability, may receive a full property tax exemption on the real property that the  
14 veteran resides in as his/her primary residence, provided, that such real estate is owned or deeded  
15 in the name of the qualified veteran or his or her spouse.”