

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Mark J. Cusack

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 municipal senior property tax relief for 100% disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mark J. Cusack</i>	<i>5th Norfolk</i>	<i>1/16/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act relative to municipal senior 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 2022
2 Official Edition, is hereby amended by inserting after clause Twenty-second H, the following
3 clause:-

4 Twenty-second I. In a city or town that accepts this clause, real estate of soldiers and
5 sailors who are legal residents of the commonwealth who are veterans, as defined in clause forty-
6 third of section seven of chapter four, and whose last discharge or release from the armed forces
7 was under other than dishonorable conditions, and who were domiciled in the commonwealth for
8 at least 6 months prior to entering service or resided in the commonwealth for 1 consecutive year
9 prior to the date of filing for exemption pursuant to this clause, and who are 65 years of age or
10 older, and who according to the records of the United States Department of Veterans Affairs or
11 of any branch of the armed forces of the United States by reason of injury received while in
12 service in the line of duty have a disability rating of 100 per cent; to the amount equal to the
13 percentage of the veteran’s permanent, service-connected disability as determined by the United

14 States Department of Veterans Affairs; provided, that the real estate is occupied as the veteran's
15 domicile; provided, further, that if the property is greater than a single-family house, then only
16 that value of so much of the house as is occupied by the person as the person's domicile shall be
17 exempted; and provided, further, that an exemption pursuant to this clause shall continue
18 unchanged for the benefit of the surviving spouse after the death of the disabled veteran as long
19 as the surviving spouse of the qualified veteran shall remain an owner and occupant of a
20 domicile subject to the exemption, and the surviving spouse is 65 years of age or older.

21 For any city or town that accepts this clause, the amount of the exemption shall be borne
22 by the commonwealth, and the state treasurer shall annually reimburse the city or town for the
23 amount of the tax which otherwise would have been collected for this exemption.