

Property Tax Exemption for Gold Star Parents

ARTICLE S: Will the Town accept the provisions of M.G.L. c. 59, § 5, Clause Twenty-second H (inserted by Chapter 218 of the Acts of 2018 known as an Act Relative to Veterans' Benefits, Rights, Appreciation, Validation, and Enforcement ("BRAVE Act")), signed into law August 28, 2018, which provides for a property tax exemption for real estate to the full amount of the taxable valuation of the real property of the surviving parents or guardians of soldiers and sailors, members of the National Guard and Veterans who: (i) during active duty service, suffered an injury or illness documented by the United States Department of Veteran Affairs or a branch of the armed forces that was a proximate cause of their death; or (ii) are missing in action with a presumptive finding of death as a result of active duty service as members of the Armed Forces of the United States; provided, however, that the real estate shall be occupied by the surviving parents or guardians as the surviving parents' or guardians' domicile; and provided further, that the surviving parents or guardians shall have been domiciled in the commonwealth for the 5 consecutive years immediately before the date of filing for an exemption pursuant to this clause or the soldier or sailor, member of the National Guard or veteran was domiciled in the commonwealth for not less than 6 months before entering service.

Surviving parents or guardians eligible for an exemption pursuant to this clause shall be eligible regardless of when the soldier, sailor, member of the National Guard or veteran died or became missing in action with a presumptive finding of death; provided, however, that the exemption shall only apply to tax years beginning on or after January 1, 2019. Such exemption shall be available until such time as the surviving parents or guardians are deceased. No real estate shall be so exempt which has been conveyed to the surviving parents or guardians to evade taxation, or act on anything relating thereto?
(Inserted at the request of the Hingham Veterans' Council)

COMMENT: The intended purposes of this Article is to grant a full exemption for property tax to Gold Star parents or guardians of soldiers and sailors, members of the National Guard and Veterans who have died or are missing in action/presumed dead. The Town of Hingham expects to receive a full reimbursement for this exemption for the Commonwealth.

The (Advisory Committee and the) Board of Selectmen voted unanimously in support of this Article.

RECOMMENDED: That the Town accept the provisions of M.G.L. c. 59, § 5, Clause Twenty-second H (inserted by Chapter 218 of the Acts of 2018 known as an Act Relative to Veterans' Benefits, Rights, Appreciation, Validation, and Enforcement ("BRAVE Act")), signed into law August 28, 2018, which provides for a property tax exemption for real estate to the full amount of the taxable valuation of the real property of the surviving parents or guardians of soldiers and sailors, members of the National Guard and Veterans who: (i) during active duty service, suffered an injury or illness documented by the United States Department of Veteran Affairs or a branch of the armed forces that was a proximate cause of their death; or (ii) are missing in action with a presumptive finding of death as a result of active duty service as members of the Armed Forces of the United States.