

Criteria for National Guard Members and Military Reservists Deployed Outside United States

Clause 56 allows assessors to exempt up to 100 percent of the real and personal property taxes assessed to Massachusetts national guardsmen and reservists for any fiscal year they are deployed overseas.

Taxpayer must apply to the Board of Assessors each fiscal year of which a reduction is sought. The taxpayer must file the application on or before December 15th of the year to which the tax relates, or within three months after the actual tax bill is sent, whichever is later. G.L. c. 59 § 59, under federal law, however, some taxpayers may have additional time to apply: *see 50 U.S.C. Appl. 526 (Service Members Civil Relief Act)*.

Assessors may already grant members of the nation guard or reservists who incur a financial hardship as a result of being activated to military service, regardless of where h/she serve, a full or partial exemption of their real and personal property taxes under Clause 18.

Clause 56 would allow the Town Assessor provide an exemption for other reasons as well, but only to those guard members and military reservists serving on active duty outside United States.

The applicant must own the property as of July 1st beginning of the fiscal year which the relief is sought. The guard member or reservist must be the assessed owner of the personal property for that year's taxes to be reduced. (*G.L. c. 59, § 18*)

Taxpayers who have their property taxes reduced by a Clause 56 Exemption **may not be granted another exemption**, with the exception of a Clause 18 Hardship.

Clause 56 is discretionary with Board of Assessors. They establish the eligibility criteria and the amount, if any, of relief. Because of the discretionary nature of Clause 56, The Appellate Tax Board (*ATB*) does not have jurisdiction to hear a taxpayer's appeal of the Assessors' decision of the application. To obtain a review of the decision, the taxpayer would have to bring a civil action to the Superior Court or Supreme Judicial Court. Also, a letter from the commanding office showing dates of deployment if required.

ARTICLE 6

November 14, 2022 Fall Town Meeting

To see if the Town will vote to accept Clause 56 of Massachusetts General Laws, Chapter 59, Section 5, allowing members of the Massachusetts National Guard or military reservist who are on active duty to obtain a reduction of all or part of their real estate and personal property taxes for any fiscal year they are serving in a foreign county, to be effective beginning Fiscal Year 2024, or take any other action relative thereto.

Requires reaffirmation every two years.

So voted and approved November 14, 2022