

Subj: LEGISLATIVE (Brave Act)

Chapter 218

AN ACT RELATIVE TO VETERANS' BENEFITS, RIGHTS, APPRECIATION, VALIDATION AND ENFORCEMENT

Twenty-second G (Chapter 59), real estate that is the domicile of a person but is owned by a trustee, conservator or other fiduciary for the person's benefit if the real estate would be eligible for exemption under clause Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E or Twenty-second F if the person were the owner of the real estate.

Twenty-second H (Chapter 59), 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 parent's' or guardians' domicile; and provided further, that the surviving parents or guardians shall have been domiciled in the commonwealth for 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 prior to entering the 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 because missing in action with a presumptive finding of death; 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.