



**MEDFORD, MASSACHUSETTS
MAYOR BREANNA LUNGO-KOEHN**

February 13, 2024

Via Electronic Delivery

To The Honorable President and
Members of the Medford City Council
Medford City Hall
Medford, MA 02155

Re: Local Option- Veteran's Exemption

Dear President Bears and Members of the City Council:

I respectfully request and recommend that your Honorable Body accept the provisions of Massachusetts General Law (MGL) c.59, §5, Clause 22G related to real estate tax exemptions for qualifying veterans, their spouses, surviving spouses, and surviving parents and spouses of active duty military personnel killed in the line of duty, which provides that 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. In order to expedite the acceptance of this statute so it is effective in the current fiscal year, I further request and recommend that the Council waive any reading or publication requirements as may be required under the Council rules.

Clause 22G provides: "In any city or town that accepts this clause, 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." Clauses 22-22F provide local property tax exemptions to certain qualifying veterans, their spouses, surviving spouses and some surviving spouses and parents of active duty military personnel killed in the line of duty. Generally, in order to meet the "ownership" requirement for eligibility, the person must own the property, hold a life estate, or if the domicile is held in a trust, be a trustee or co-trustee and have a sufficient beneficial interest in the domicile. By accepting Clause 22G, the City will essentially expand the definition of "ownership" for eligibility purposes to include domiciles that are owned by a trustee, conservator or other fiduciary for the person's benefit. Therefore, as long as the person otherwise meets the requirements for eligibility under Clauses 22-22F, they will be eligible for the exemption even if the property is owned by a trustee, conservator or other fiduciary for the person's benefit.



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Chief Assessor Ted Costigan will be present to provide the Council with an overview and answer questions.

Thank you for your kind attention to this matter.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Breanna Lungo-Koehn", is written over the printed name.

Breanna Lungo-Koehn
Mayor