



# CITY OF FRAMINGHAM

OFFICE OF THE CHIEF FINANCIAL OFFICER

---

Jennifer Pratt  
Chief Financial Officer

Phone (508) 532-5427  
Email [jap@framinghamma.gov](mailto:jap@framinghamma.gov)  
[www.framinghamma.gov](http://www.framinghamma.gov)

Memorial Building  
150 Concord Street, Room 123  
Framingham, MA 01702

To: Mayor Charles J. Sisitsky  
Michael A. Tusino, III, Chief Operating Officer  
From: Jennifer A. Pratt, Chief Financial Officer  
Date: January 2, 2025  
Re: HERO Act Local Options

---

The HERO Act (Honoring, Empowering, and Recognizing Our Servicemembers and Veterans), is a piece of recently passed legislation, Chapter 178 of the Acts 2024 (hereinafter “Act”), that adds two new local options that increase certain veteran exemption amounts and changes how to determine eligibility for the motor vehicle exemption for a veteran with a 100% disability rating or is unemployable due to their service-connected disability.

Section 24 changes how eligibility for the motor vehicle excise exemption for a veteran with a service-connected disability is established under G.L. c. 60A, § 1. The provision expands the motor vehicle excise tax exemption to include eligible disabled veterans with a 100% service-connected disability rating. Previously, the Medical Advisory Board (MAB) within the Registry of Motor Vehicles (RMV) determined that the veteran had the qualifying disability. Under the amendment, eligibility is now based on a disability determination by the U.S Department of Veteran Affairs (VA), as is the case with other motor vehicle and property tax exemptions available to veterans. Now, a veteran will qualify for a motor vehicle exemption if the VA determines they have a 100% disability rating or deems them unemployable due to their service-connected disability.

The exemption applies retroactively to the 2024 calendar year, allowing veterans who have already paid excise tax bills in 2024 to be eligible for abatements.

To qualify, eligible disabled veterans must own or lease the vehicle, and the exemption applies to one vehicle per year. There is no local action required for these changes to be implemented. The Framingham Assessor’s Office is using the VA’s annual certification letters to verify eligibility and process abatements. As of December 2024, the Assessor’s Office, working with the Veterans Services Department, has processed 45 out of 57 identified abatements for eligible veterans, with abatement checks expected to be issued in January 2025. Efforts to confirm eligibility for the remaining cases are ongoing.

To inform veterans about these changes to the motor vehicle exemption, the Assessor’s Office will issue formal communications to eligible veterans and post this information on the HERO Act and its provisions on the City’s website. Veterans with questions regarding their eligibility or the application process are encouraged to contact the Assessor’s Office at 508-532-5415.

The HERO Act also establishes two new property tax exemptions for veterans under General Laws Chapter 59, Section 5, known as Clauses 22I and 22J. These new clauses expand property tax relief options for qualifying veterans.

These clauses are local options and must be adopted by the municipality before they can take effect. The Framingham City Council will be requested to add an agenda item to one of their meetings in January 2025 in order to consider these new exemptions. The Finance Division and the Mayor will provide the relevant data to the Council to inform their decision. If approved, the exemptions will be implemented as dictated by law for Fiscal Year 2026. It is important to note that there will be no state reimbursement to municipalities for the cost of providing these additional exemptions.

For additional information, veterans and residents can consult the Division of Local Services Bulletin BUL-2024-5 or the Executive Office of Veterans Services HERO Act Fact Sheet as attached. Inquiries can also be directed to the Assessor's Office at 508-532-5415.



An Act Honoring, Empowering, and Recognizing Our Servicemembers and Veterans (The HERO Act) includes over 30 spending and policy initiatives, tax credits, and statute changes organized into four buckets: Benefit Expansion, Commitment to Inclusion and greater representation, Modernization of Veterans Services, and Honoring/Recognizing our Veterans.

---

### **Benefit Expansion**

- Increases the disabled veteran annuity from \$2,000 to \$2,500, phased over two years, with an annual payment on August 1.
- Extends the timeframe for veterans to use the Active-Duty Service Buyback program from 180 days to 10 years, with a retroactive grace period and expands eligibility to include certain National Guard members and reservists.
- Allows municipalities to double property tax exemptions for veterans or tie the amount to inflation.
- Ensures veterans receiving federal benefits retain Chapter 115 benefits despite COLA increases.
- Adds behavioral health reimbursements to the Chapter 115 benefits program.
- Increases the Veterans Hire Tax Credit from \$2,000 to \$2,500 for small businesses hiring chronically unemployed or low-income veterans.
- Extends the certification period, giving employers up to six months after hiring to certify a veteran for the credit.
- Expands exemptions for motor vehicle excise tax, drivers license fee, and registration fee to all veterans who are 100% service-connected disabled.
- Protects access to the sales tax exemption for veterans who qualify for the disabled veteran license plate and prefer their Purple Heart specialty license plate.
- Requires public school districts to support military-connected students when a parent or guardian is called to active duty.
- Establishes a military family advocacy program to protect against child abuse on military installations.
- Creates a process to establish criteria recognizing military medics' education and training as equivalent to EMT training.
- Ensures Commonwealth employees serving in the armed forces of another state remain eligible for regular pay and benefits.

### **Commitment to Inclusivity and Greater Representation**

- Updates the Chapter 115 definition of a veteran to align more closely with the federal definition, expanding eligibility for the annuity, Chapter 115 benefits, Massachusetts Veterans Homes, and other state benefits.
- Updates the definition of a veteran dependent to meet the standard definition of a dependent used by the Probate and Family Court.
- Expands the Veterans Equality Review Board to cover additional protected classes, including race, religion, and age.
- Establishes a new 11-member commission to study challenges faced by veterans and their families and provide recommendations for improving veteran quality of life.

### **Modernization of Veterans Services**

- Establishes a working group to study alternative mental health therapies for veterans.
- Codifies statutory authority provisions for State Veteran Cemeteries and Chapter 115 medical and dental assistance benefits.
- Modernizes statutory language to improve inclusivity and standardization.
- Allows municipalities to offer veterans the option to receive Chapter 115 benefits via direct deposit or by mail.
- Establishes a military spouse liaison in the Commonwealth to advocate and conduct outreach on behalf of military spouses.
- Creates a Post-Traumatic Stress Disorder Commission.
- Directs the creation and distribution of a flyer with information on benefits, services, and resources for veterans. Employers with over 50 employees must post this notice in the workplace.
- Prohibits individuals from receiving compensation for assisting veterans with matters related to their benefits, except as allowed under federal law.

### **Honoring/Recognizing our Veterans**

- Directs the Commonwealth flag to be flown at half-staff on National POW/MIA Recognition Day (the third Friday of September).
- Requires the Governor to issue a proclamation on Memorial Day and illuminate certain bridges in gold in recognition of Gold Star families, with EOVS and DOT coordinating this effort.
- Establishes December 20th of each year as United States Space Force Day.
- Adds a representative from a Massachusetts veteran organization to the Behavioral Health Commission, appointed by the Governor.
- Establishes May 22nd of each year as United States Merchant Marine Day.
- Amends existing law to allow municipalities to appoint non-veterans as veterans' graves officers.



# Bulletin

BUL-2024-5

## **RECENT LEGISLATION**

TO: Local Officials

FROM: Kenneth Woodland, Chief, Municipal Finance Law Bureau

DATE: August 2024

SUBJECT: An Act Honoring, Empowering and Recognizing Our Servicemembers and Veterans (“HERO” Act) Chapter 178 of the Acts 2024.

---

To keep you informed of legislative developments, the Division of Local Services (“Division”) periodically publishes a **BULLETIN** summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue usually contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the **BULLETIN** instead focuses on a recent legislative change affecting municipal finance found in [Chapter 178 of the Acts 2024](#) (hereinafter “Act”), entitled [An Act Honoring, Empowering and Recognizing Our Servicemembers and Veterans \(“HERO” Act\)](#).

These changes provide two new local options that increase certain veteran exemption amounts and changes how to determine eligibility for the motor vehicle exemption for a veteran with a 100% disability rating or is unemployable due to their service-connected disability.

### **1. Generally, what are the municipal finance related provisions in the “HERO” Act?**

[Section 23](#) adds two new veteran property tax exemption clauses, [Clauses 22I and 22J](#), to [General Laws, c. 59, §5](#), which is the statute that establishes local property tax exemptions for individuals and organizations. Additionally, [Section 24](#) changes how eligibility for the motor vehicle exemption for a veteran with a service-connected disability is established under [G.L. c. 60A, § 1](#).

## 2. When do these provisions go into effect?

As the Act contained a preamble, the Act's effective date is the date it was signed by the Governor – August 8, 2024. However, for exemptions allowed under [G.L. c. 59, § 5](#), the exemption qualifying date is generally July 1. Changes in property tax exemption laws will generally apply prospectively as of the next qualification date after the effective date of the amendments. As such, municipalities will be able to adopt [Clauses 22I and 22J](#), as described herein, for Fiscal Year 2026.

Conversely, the change under [G.L. c. 60A, § 1](#) is effective presently for calendar year 2024 excises.

## 3. How does a municipality implement these changes?

[Clauses 22I and 22J](#) are local options that must be accepted by a city or town to apply in that municipality. Acceptance requires a vote of the legislative body (town meeting, town council or city council) subject to the municipality's charter. [G.L. c. 4, § 4](#). No local action is needed for the change under [G.L. c. 60A, § 1](#) to go into effect.

## 4. What would be the impact of [Clause 22I](#)?

[Clause 22I](#), if accepted, would increase the amount of the tax exemption granted to veterans on their domiciles under [Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F](#) annually by a cost-of-living adjustment (COLA) determined by the Department of Revenue (DOR) based on the consumer price index (CPI). This would work like the annual COLA adjustment determined by DOR that is already a local option for certain senior exemption amounts and financial means standards. See [G.L. c. 59, § 5, Clauses 17E, 17F and 41D](#).

For example, if a Clause 22 recipient will receive a \$400 exemption and the community accepts this option, and the CPI increases by 5%, the total exemption amount would increase to \$420.

## 5. What would be the impact of [Clause 22J](#)?

[Clause 22J](#), if accepted, provides an additional exemption up to 100% of the amount of the tax exemption granted to veterans on their domiciles under [Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F](#). This would work like the optional additional exemption that is already a local option under [G.L. c. 59, § 5C½](#) for all persons granted exemptions on their domiciles as veterans, seniors, blind persons, and surviving spouses. [Clause 22J](#) will not apply in a year in which the city or town already uses [G.L. c. 59, § 5C½](#) to grant an additional exemption to all persons granted exemptions. It is an option for cities and towns that do not use that general additional exemption to be able to just grant one for persons granted veteran exemptions. As with the general additional exemption, the application of the [Clause 22J](#) additional exemption cannot reduce the tax owed below what the taxpayer would owe on 10% of the current assessed valuation of the domicile. However, unlike the general additional exemption, the exemption granted to veterans can result in the taxpayer paying less than the taxes paid in the preceding fiscal year. To implement, the city or town must vote to accept the statute and establish the additional exemption percentage before the July 1 beginning of the fiscal year in which that percentage will first apply. The voted percentage will continue to apply in subsequent years unless and until another percentage is voted before the July 1 beginning of a later fiscal year.

**6. How does the change to [G.L. c. 60A, § 1](#) effect the veteran motor vehicle excise process?**

This section changes how eligibility for the motor vehicle exemption for a veteran with a service-connected disability is established under [G.L. c. 60A, § 1](#). Currently, the Medical Advisory Board (MAB) within the Registry of Motor Vehicles (RMV) determines that the veteran has the qualifying disability. Under the amendment, eligibility will be based on a disability determination by the U.S Department of Veteran Affairs (VA), as is the case with other motor vehicle and property tax exemptions available to veterans. Now, a veteran will qualify for a motor vehicle exemption if the VA determines they have a 100% disability rating or deems them unemployable due to their service-connected disability.

**7. What is the impact in a community that adopts both [Clause 22I and 22J](#)?**

Both Clauses would operate together. For example, if a Clause 22 recipient will receive a \$400 exemption and the community accepts [Clause 22I](#), and the CPI increases by 5%, the total exemption amount would increase to \$420. If the community further accepts [Clause 22J](#) (or [G.L. c. 59, § 5C½](#)) and increases by the maximum 100% the amount of the tax exemption granted to veterans, in this example, the total exemption will increase to \$840.

**8. Do any of these provisions effect the state reimbursement?**

As [Clauses 22I and 22J](#) are local options that must be accepted by a city or town to apply in that municipality, there is no additional state reimbursement for the cost of the additional exemptions.

Conversely, the veteran exemptions granted pursuant to the new provisions in [G.L. c. 60A, § 1](#) will be fully reimbursed by the Commonwealth.

**SAMPLE ACCEPTANCE VOTES  
(Consult with municipal counsel)**

**ADJUSTED EXEMPTION AMOUNT CLAUSE 22I**

VOTED: That the city/town accept General Laws Chapter 59, Section 5, Clause 22I, which authorizes an annual increase in the amount of the exemption granted under General Laws Chapter 59, Section 5, Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F by the percentage increase in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index (CPI) for the previous year as determined by the Commissioner of Revenue, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, \_\_\_\_\_.

**OPTIONAL ADDITIONAL VETERAN EXEMPTION CLAUSE 22J**

VOTED: That the city/town accept General Laws Chapter 59, Section 5, Clause 22J, which authorizes an annual increase in the amount of the exemption granted under General Laws Chapter 59, Section 5, Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F by **[insert percentage increase up to 100% e.g., 50%, 70%, 100%]** of the personal exemption amount, subject to the conditions in Clause 22J, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, \_\_\_\_\_.