

By Mr. Hodgkins of Lee, petition of Christopher J. Hodgkins (by vote of the town) for legislation to authorize the town of Monterey to establish a real estate tax exemption program for serving and retired members of the volunteer fire department. Taxation. [Local Approval Received.]

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT AUTHORIZING THE TOWN OF MONTEREY TO ESTABLISH A REAL ESTATE EXEMPTION PROGRAM FOR ITS VOLUNTEER FIRE DEPARTMENT.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Notwithstanding the provisions of Chapter fifty-  
2 nine of the General Laws, the Town of Monterey may by bylaw  
3 provide a real estate tax exemption program for residents of the  
4 Town serving as members of the Volunteer Fire Department.  
5 Said bylaw shall provide that not later than ninety days prior  
6 to the beginning of the fiscal year, the Chief of the Fire  
7 Department shall certify to the Board of Assessors the name of  
8 each individual and the real estate for which an exemption is  
9 sought, provided (a) that said real estate shall be occupied and  
10 owned by said individual as his or her domicile, or occupied as  
11 his or her domicile but owned by a member of the immediate  
12 family; (b) that no individual shall be certified if said individual  
13 has not been a member in good standing of the Fire Department  
14 for at least twelve months prior to such certification; (c) that not  
15 more than twenty-four individuals shall be certified for any one  
16 fiscal year, exclusive of any exemption granted to a retired  
17 member under the provisions of this act; and (d) that no such  
18 exemption shall exceed the sum of one thousand five hundred  
19 dollars (\$1,500) in any one fiscal year, provided however said  
20 bylaw may provide for an annual increase of such amount based  
21 on an index approved by the Commissioner of Revenue.

22 Said bylaw shall also provide that any retired member of the  
23 Town's Volunteer Fire Department shall be eligible for at least  
24 seventy percent (70%) of such allowable exemption, or such other  
25 greater amount, as determined by bylaw, provided, however that  
26 such individual has reached his or her sixtieth birthday prior to  
27 the fiscal year for which an exemption is being sought and has  
28 served as a member of the Fire Department for not less than fifteen  
29 years immediately preceding his or her sixtieth birthday. Any  
30 individual receiving an exemption under the provisions of this act  
31 shall continue to receive such exemption if permanently disabled.

1 SECTION 2. This act shall take effect upon its passage.