

# HERO ACT

---

TOWN OF MONTAGUE

# What is the HERO Act?

---

MA Legislature passed the HERO Act in August of 2024

Act contains 30+ provisions aimed at modernizing Veteran's services, increasing benefits for disabled Veterans, and supporting Veteran-owned businesses

“This is our most comprehensive veterans’ legislation in over 20 years, and it’s the result of Massachusetts coming together to make veterans our priority. From the start, our administration has been dedicated to revitalizing veterans’ services in Massachusetts, ensuring that every hero receives the benefits, resources and support they deserve. As we celebrate the 250th anniversary of our country – we can and will be the state where veterans and service members continue to lead and make all our freedom and success possible.”

- *-Gov. Maura Healey*

# What is the HERO Act (cont.)

---

Increases the disabled Veteran annuity (\$2,000 => \$2500 annually)

Protects access to sales tax exemptions (ex. Motor vehicle purchases)

Creates a military family advocacy program

Increase to the Veteran-hire tax credit

Expands access to behavioral health treatment through outpatient service visit reimbursement

Expands local options for Veteran property tax exemptions

# What is an Exemption?

Exemptions are reductions in an individual's property tax levy during the fiscal year given to qualifying individuals as defined by each exemptions respective State statute.

- Montague currently offers Senior exemptions, Blind Exemptions, etc.

Taxpayer must apply by April 1<sup>st</sup> of each year to receive consideration for a property tax exemptions

State Tax Form 50-4  
Revised 12/2022

THE COMMONWEALTH OF MASSACHUSETTS

Name of City or Town

Date Received  
Application No.  
Parcel Id.

VETERAN  
FISCAL YEAR APPLICATION FOR STATUTORY EXEMPTION  
General Laws Chapter 59, § 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION  
(See General Laws Chapter 59, § 60)

Return to: Board of Assessors  
Must be filed with assessors on or before April 1, or  
3 months after actual (not preliminary) tax bills are  
mailed for fiscal year if later.

**INSTRUCTIONS:** Complete the following. Please print or type.

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant  
Telephone Number  
Legal Residence (Domicile) on July 1,  
No. Street City/Town Zip Code  
Location of Property:  
Did you own the property on July 1, ? Yes No  
If yes, were you: Sole Owner Co-owner with Spouse Only Co-owner with Others  
Was the property subject to a trust as of July 1, ? Yes No  
If yes, please attach trust instrument including all schedules.  
Have you been granted any exemption in any other city or town (MA or other state) for this year? Yes No  
If yes, name of city or town Amount exempted \$

No. of Dwelling Units: 1 2 3 4 Other

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership GRANTED Assessed Tax \$  
Occupancy DENIED Exempted Tax \$  
Status DEEMED DENIED Adjusted Tax \$

Board of Assessors

Date Voted/Deemed Denied  
Certificate No.  
Date Cert./Notice Sent  
Exemption: Clause Date:

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES  
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

# HERO Act & Veteran Exemptions

---

The HERO Act allows municipalities to locally adopt two clauses: 22I and 22J

- **Clause 22I-** [Clause 22I](#), if accepted, would increase the amount of the tax exemption granted to veterans on their domiciles under [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).
- **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.

# FY25 Veteran Exemption Amounts

---

Exemption	# of exemptions	Exemption Amount	Total Exempted (Town)	Total Exempted (District)
22a-f	41	\$400	\$16,400.00	\$186.50
22C	3	\$1,500.00	\$4,500.00	\$77.40
22D	5	Full	\$23,057.56	\$1,917.65
22E	23	\$1,000.00	\$21,500.00	\$276.06
Totals	72	---	\$65,457.56	\$2,457.61

# 22I & 22J Joint Adoption (50%)

Exemption	# of exemptions	Exemption Amount	Original Exemption Amount	22I COLA	50% Clause J
22a-f	41	\$400	\$16,400.00	\$16,892.00	\$25,338.00
22C	3	\$1,500.00	\$4,500.00	\$4,635.00	\$6,952.50
22D	5	Full	\$23,057.56	\$23,057.56	\$23,057.56
22E	23	\$1,000.00	\$21,500.00	\$22,145.00	\$33,217.50
Totals	72	---	\$65,457.56		\$88,565.56
				Increase to Overlay:	\$23,108.00

*\*Assumes 3% COLA for FY26*