

Dartmouth Town Meeting Approves Expanded Veterans Property Tax Exemption Protections

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I was pleased to see Dartmouth Town Meeting approve Article 25, which adopts Massachusetts General Laws Chapter 59, Section 5, Clause 22G and expands protections for qualifying veterans receiving local property tax exemptions.

While the article may have sounded technical, its practical impact is important.

Many veterans engage in estate planning by transferring their homes into trusts. These planning tools are often used to avoid probate, reduce taxes, simplify asset management, protect from long-term care costs, and prepare for future contingencies.

Historically, ownership through a trust or similar arrangement could sometimes create questions regarding eligibility for certain property tax exemptions. Article 25 helps eliminate that concern by allowing qualifying veterans to receive exemptions even when their residence is owned by a trustee, conservator, or other fiduciary for their benefit.

Importantly, this vote does not create a new veterans exemption or expand eligibility to individuals who would not

otherwise qualify. Instead, it ensures that veterans who are otherwise entitled to an exemption are not penalized because they have undertaken prudent estate or incapacity planning.

As an elder law and estate planning attorney, I regularly advise clients to use trusts and other planning tools to protect themselves and their families. Those individuals should not be forced to choose between sound planning and maintaining benefits that recognize their service to our country.

The approval of Article 25 reflects a practical understanding of how modern estate planning works and helps ensure that Dartmouth's veterans can access the benefits available to them regardless of the legal structure used to hold title to their homes.

I appreciate the Board of Assessors for sponsoring the article and the Town Meeting Members who voted in favor of its adoption. This is a sensible change that supports veterans while bringing local practice in line with common estate planning arrangements.

The information contained in this article is not intended to make you an expert on estate planning nor is this article intended to replace the need for the advice of a professional. Rather, this article is simply intended to provide a basic understanding of why estate planning is important for everybody and a basic understanding of some of the more common estate planning tools. This article does not constitute legal advice.