

HOUSE No. 2068

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 6, 1946.

The committee on Municipal Finance on the part of the House, to whom was referred the bill granting certain exemptions from taxation to disabled veterans of World War I and World War II (House, No. 1215, changed), report that the same ought to pass in the form of a new draft herewith submitted (House, No. 2068).

For the committee,

ERNEST A. JOHNSON.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Six.

AN ACT GRANTING CERTAIN EXEMPTIONS FROM TAXATION TO DISABLED VETERANS OF WORLD WAR I AND WORLD WAR II.

*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 five of chapter fifty-nine of the General
2 Laws is hereby amended by striking out clause
3 Twenty-second, as amended by section one of chapter
4 six hundred and twenty-seven of the acts of nineteen
5 hundred and forty-five, and inserting in place thereof
6 the following: —

7 Twenty-second, Property of the following classes of
8 persons who are legal residents of the commonwealth
9 to the amount of two thousand dollars in the case of
10 each person; provided, that only two thousand dollars
11 of the combined estate of any veteran and his wife
12 shall be exempted; and provided, further, that the
13 whole estate, real and personal, of the person so
14 exempted or the combined property of a veteran and
15 his wife does not exceed eight thousand dollars,
16 exclusive of the value of the mortgage interest held
17 by persons other than the person to be exempted in
18 such mortgaged real estate as may be included in
19 said whole estate or combined property; but if, said

20 whole estate or combined property being less than
21 two thousand dollars, the sum total thereof and of
22 such mortgage interest exceeds two thousand dollars,
23 the amount so exempted shall be two thousand dollars:

24 (a) Soldiers and sailors, who served in the military
25 or naval service of the United States in the war of
26 the rebellion, in the Spanish war, in the Philippine
27 insurrection or in World War I or World War II,
28 and were honorably discharged or honorably released
29 therefrom, and, by reason of injury received or disease
30 contracted while in such service and in the line of
31 duty, lost the sight of both eyes, or of one eye, the
32 sight of the other having been previously lost, or who
33 lost one or both feet, or one or both hands.

34 (b) Soldiers and sailors who served and were honor-
35 ably discharged or honorably released as aforesaid,
36 and who, as the result of disabilities contracted while
37 in such service and in the line of duty, have become
38 permanently incapacitated for the performance of
39 manual labor to an extent equivalent, in the judg-
40 ment of the assessors, to the loss of a hand or foot.

41 (c) Soldiers and sailors who served and were
42 honorably discharged or honorably released as afore-
43 said, and who, as the result of disabilities contracted
44 while in such service and in the line of duty, have a
45 disability rating of fifty per cent as determined by the
46 Veterans' Administration.

47 (d) Wives or widows of soldiers or sailors who
48 would be entitled to exemption under paragraphs
49 (a), (b) or (c).

50 If the property of a person entitled to such exemp-
51 tion is taxable in more than one town, or partly with-
52 out the commonwealth, only such proportion of the
53 two thousand dollars exemption shall be made in any

54 town as the value of the property taxable in such town
55 bears to the whole of the taxable property of such
56 person. The certificate of the granting of a pension
57 by the United States to a soldier or sailor for an injury
58 or disability shall, while the pension continues, be
59 sufficient evidence of the receiving of the injury or
60 disability; but the assessors may receive other
61 evidence thereof. A person aggrieved by the judg-
62 ment of the assessors may appeal to the county com-
63 missioners or to the board of tax appeals within the
64 time and in the manner allowed by section sixty-four
65 or sixty-five, as the case may be.