

HOUSE No. 556

By Mr. Bourque of Fitchburg, petition of George J. Bourque for legislation to reduce the eligibility requirements of certain veterans for certain exemptions from real estate taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Three.

AN ACT REDUCING THE ELIGIBILITY REQUIREMENTS OF CERTAIN VETERANS FOR CERTAIN EXEMPTIONS FROM REAL ESTATE TAXES.

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

1 Clause Twenty-second C of section 5 of chapter 59 of the
2 General Laws, as appearing in section 7 of chapter 1110 of the
3 Acts of 1971, is hereby amended by striking out the first
4 paragraph and inserting in place thereof the following para-
5 graph: —

6 Real estate of soldiers and sailors and their spouses who are
7 legal residents of the commonwealth who are veterans, as
8 defined in clause forty-three of section seven of chapter four,
9 and whose last discharge or release from the armed forces was
10 under other than dishonorable conditions, and who according
11 to the records of the Veterans Administration by reason of
12 such wartime service in the armed forces of the United States
13 have suffered in the line of duty permanent and total dis-
14 ability, and who by reason of such disability have received
15 assistance in acquiring "specially adapted housing" under laws
16 administered by the Veterans Administration to the amount of
17 ten thousand dollars or the sum of eight hundred and seventy-
18 five dollars, whichever would result in an abatement of the
19 greater amount of actual taxes due; provided, that such real
20 estate is occupied as his domicile by such person; and provided,
21 further, that if said property be greater than a single family

22 house then only that value of so much of said house as is
23 occupied by said person as his domicile or a proportionate part
24 of eight hundred and seventy-five dollars, whichever would
25 result in an abatement of the greater amount of actual taxes
26 due, shall be exempted.