

By Mr. Gray of Springfield, petition of Thomas T. Gray for the exemption from taxation of certain real estate owned or occupied by families of veterans of World War II for dwelling purposes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO ENCOURAGE THE CONSTRUCTION OF DWELLINGS
FOR THE FAMILIES OF VETERANS OF 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 1. Any building or buildings owned or oc-
2 cupied by the family unit of a veteran of World War II
3 for dwelling purposes, and including such amount of
4 land as the assessors having jurisdiction may deter-
5 mine to be reasonable and proper, shall be exempt
6 from taxation for a period of ten years next following
7 the issuance of an occupancy permit for such dwelling
8 unit; provided, that the building permit for such
9 building or buildings shall not have been issued prior
10 to the effective date of this act; and, provided further,
11 that such occupancy permit shall be issued within
12 two years next following the effective date of this act.

1 SECTION 2. "Family unit", when used in this act,
2 shall mean any two or more of the following persons

3 living together: a veteran of World War II, his wife
4 or widow, and his child or children. Not more than
5 one family unit shall be granted to any veteran of
6 World War II.

1 SECTION 3. If only a part of the building or build-
2 ings is owned or occupied by the family unit of a
3 veteran of World War II, then such part only shall
4 be exempt from taxation.

1 SECTION 4. No exemption shall be granted under
2 section one until evidence of the honorable discharge
3 of said veteran shall be exhibited to the assessors
4 having jurisdiction. Said assessors shall report said
5 fact to the commissioner of corporations and taxation
6 in such manner and form as he may prescribe.

1 SECTION 5. The exemption of taxable property
2 under section one of this act shall cease upon termina-
3 tion or occupancy by the family unit of a veteran of
4 World War II and taxation shall be imposed for the
5 period of non-ownership and non-occupancy by the
6 family unit aforesaid.

1 SECTION 6. This act shall take effect in towns
2 upon its acceptance by a majority vote at the annual
3 town meeting, and in cities upon its acceptance by
4 the mayor and city council.