

# SENATE . . . . No. 89

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To accompany the petition of Charles W. Hedges for legislation to provide pro-rata exemptions of certain real estate tax assessed to disabled veterans. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Fifty-Five.

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### AN ACT PROVIDING PRO-RATA EXEMPTIONS ON CERTAIN REAL ESTATE TAX ASSESSED TO DISABLED VETERANS.

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

- 1 Chapter 59, section 5, subsection 22 of the General
- 2 Laws is hereby amended by adding after the last sen-
- 3 tence thereof the following paragraph:—
- 4 Notwithstanding any provision of law to the contrary,
- 5 the exemptions herein provided shall, in the event the
- 6 person entitled to the exemption is not the owner of
- 7 record on January first for the year in which the ex-
- 8 emption is claimed, be granted to such person at the
- 9 rate of one twelfth of the amount of such exemption for
- 10 each month or fraction thereof that such person was the
- 11 legal owner of such real estate.

