

SENATE No. 65

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.

The Commonwealth of Massachusetts

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

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 Clause Twenty-second of section 5 of chapter 59 of
- 2 the General Laws is hereby amended by adding at the
- 3 end 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.

