

The Commonwealth of Massachusetts

EXECUTIVE DEPARTMENT,
STATE HOUSE, BOSTON, August 8, 1956.

To the Honorable Senate and House of Representatives:

I am returning herewith without my approval Senate Bill No. 69 entitled An Act relative to the Time within which Certain Soldiers and Sailors and their Wives, Widows, Fathers or Mothers may file Applications for Abatement or Exemption of Taxes.

The tax laws of the Commonwealth authorize the granting of exemptions from real estate taxes to certain legal residents who have served with the Armed Forces of the United States and their wives, widows, fathers and mothers. To take advantage of these exemptions application must be made before October 1 of the year in which the assessment is made except in certain cases wherein once the exemption has been granted no further applications are necessary.

In past years the Legislature has extended the period for filing applications for a period of one year. This extension was granted again this year by Chapter 287. These temporary extensions of the period for filing have in the past been granted because many veterans or their wives, widows, fathers or mothers had failed to take advantage of the provisions before the final date of filing the applications.

As a temporary law, I appreciate the fairness of granting the extension during the period following World War II and the Korean Conflict when many eligible might not know their rights. However, it appears to me that to make such an extension a permanent part of our tax laws would be discriminating against veterans who do not meet the requirements and all other real estate taxpayers who must make application for abatements or exemptions before Octo-

ber 1 or lose their rights. Further, I would like to point out that the bill before me extends the time to November 1, a full thirteen months beyond the period required of other real estate owners.

For the above reasons I cannot in good conscience approve the measure.

Respectfully submitted,

CHRISTIAN A. HERTER,
Governor of the Commonwealth.