

By Mr. Johnson of Worcester, petition of Frank B. Conway that certain veterans who have suffered the loss or use of both feet be granted certain exemption from the tax on real estate. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING FROM REAL ESTATE TAXATION THE DOMICILES OF CERTAIN VETERANS WHO HAVE SUFFERED THE LOSS OR LOSS OF USE OF BOTH FEET.

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. Clause Twenty-second A of section 5 of chapter 59
2 of the General Laws, as most recently amended by section 4 of
3 chapter 525 of the acts of 1957, is hereby further amended by
4 striking out the first paragraph and inserting in place thereof
5 the following paragraph: —

6 Twenty-second A, — Real estate of soldiers and sailors de-
7 scribed in paragraph (a) of clause Twenty-second who are legal
8 residents of the commonwealth who according to the records
9 of the Veterans Administration or of the armed forces by reason
10 of war-time service in the armed forces of the United States
11 have suffered in the line of duty the loss or permanent loss of use
12 of both hands at or above the wrist, or the loss or permanent loss
13 of use of one foot at or above the ankle and one hand at or above
14 the wrist, or the loss of sight of both eyes as prescribed and
15 certified by the Veterans Administration, to the amount of eight
16 thousand dollars; provided, that such real estate is occupied
17 as his domicile by such person; and provided, further, that if
18 said property be greater than a single family house, then only
19 that value of so much of said house as is occupied by said person
20 as his domicile shall be exempted; and provided, further, that
21 the real estate of the persons so exempted or the combined real
22 estate of such person and his wife does not exceed eight thousand

23 dollars, exclusive of the value of the mortgage interest held by
24 persons, other than the person to be exempted, in such mortgaged
25 real estate as may be included in said whole estate or combined
26 property; but if said whole estate or combined property of such
27 soldier or sailor and his wife, being less than eight thousand
28 dollars, the sum total thereof and of such mortgage interest
29 exceeds eight thousand dollars, the amount so exempted shall
30 be eight thousand dollars.

1 SECTION 2. Said section 5 is hereby amended by inserting
2 after clause Twenty-second A the following new clause: —

3 Twenty-second B, — Real estate of soldiers and sailors de-
4 scribed in paragraph (a) of clause twenty-second who are legal
5 residents of the commonwealth who according to the records of
6 the Veterans Administration or of the armed forces by reason
7 of wartime service in the armed forces of the United States have
8 suffered in the line of duty the loss or permanent loss of use of
9 both feet at or above the ankle, to the amount of twelve thousand
10 dollars; provided, that such real estate is occupied as his
11 domicile by such persons; and provided, further, that if said
12 property be greater than a single family house, then only that
13 value of so much of said house as is occupied by said person as
14 his domicile shall be exempted.

15 Two thousand dollars of this exemption shall be borne by
16 the city or town as provided in clause twenty-second. The
17 balance shall be borne by the commonwealth, and the state
18 treasurer shall annually reimburse the city or town for the
19 amount of the tax which otherwise would have been collected
20 on account of this balance.

1 SECTION 3. This act shall take effect as of January first in
2 the current year and apply only to taxes assessed in the current
3 year and thereafter.