

# SENATE . . . . No. 739

---

---

## The Commonwealth of Massachusetts

---

Mr. Powers moves that the engrossed Bill further exempting from taxation certain property of certain disabled veterans (see House, No. 2612) be amended by striking out all after the enacting clause and inserting in place thereof the following:—

1 Section 5 of chapter 59 of the General Laws is  
2 hereby amended by striking out clause Twenty-  
3 second, as most recently amended by section 1 of  
4 chapter 534 of the acts of 1949, and inserting in place  
5 thereof the following:—

6 Twenty-second, Real estate of the following classes  
7 of persons, excepting persons described in paragraph  
8 (a), who are legal residents of the commonwealth to  
9 the amount of two thousand dollars in the case of each  
10 person, and real estate of persons described in para-  
11 graph (a) who are legal residents of the common-  
12 wealth to the amount of three thousand dollars;  
13 provided, such real estate is occupied as a domicile  
14 by such person; and provided, further, that only  
15 three thousand dollars of the real estate of a soldier  
16 or sailor described in paragraph (a) and his wife, and  
17 only two thousand dollars of any other soldier or  
18 sailor and his wife shall be exempted; and provided,  
19 further, that the real estate of the person so exempted  
20 or the combined real estate of a soldier or sailor and  
21 his wife does not exceed eight thousand dollars, ex-

22 clusive of the value of the mortgage interest held by  
23 persons other than the person to be exempted in such  
24 mortgaged real estate as may be included in said  
25 whole estate or combined property; but if, said whole  
26 estate or combined property of a soldier or sailor  
27 described in paragraph (a) and his wife being less  
28 than three thousand dollars, the sum total thereof  
29 and of such mortgage interest exceeds three thousand  
30 dollars, the amount so exempted shall be three thou-  
31 sand dollars, and if, said whole estate or combined  
32 property of any other soldier or sailor and his wife,  
33 being less than two thousand dollars, the sum total  
34 thereof and of such mortgage interest exceeds two  
35 thousand dollars, the amount so exempted shall be  
36 two thousand dollars:

37 (a) Soldiers and sailors who served in the military  
38 or naval service of the United States in time of war  
39 or insurrection and were discharged or released in any  
40 manner other than dishonorably therefrom, and, by  
41 reason of injury received or disease contracted while  
42 in such service and in the line of duty, lost the sight  
43 of both eyes or lost both arms or legs. After the  
44 assessors have allowed an exemption under this  
45 paragraph, no further evidence of the receiving of the  
46 injury or disability shall be required in any subse-  
47 quent year in the city or town in which the exemption  
48 has been so allowed.

49 (b) Soldiers and sailors who served as aforesaid  
50 and were discharged or released from such service in  
51 the manner aforesaid, and who, as a result of dis-  
52 abilities contracted while in such service and in the  
53 line of duty, have a disability rating of ten per cent  
54 or more as determined by the veterans' administra-  
55 tion.

56 (c) Soldiers and sailors, not exempt under para-  
57 graph (a) or (b), who served as aforesaid and were  
58 discharged or released from such service in the man-  
59 ner aforesaid, and who, as a result of disabilities con-  
60 tracted while in such service and in the line of duty,  
61 have become permanently incapacitated to an extent  
62 equivalent, in the judgment of the assessors, to the  
63 disability of soldiers and sailors having a disability  
64 rating of ten per cent or more as determined by the  
65 veterans' administration.

66 (d) Soldiers and sailors who served in the military  
67 or naval service of the United States in the war of  
68 the rebellion, in the Spanish war, in the Philippine  
69 insurrection or in the Chinese relief expedition and  
70 were discharged or released in any manner other than  
71 dishonorably therefrom.

72 (e) Soldiers or sailors to whom has been awarded  
73 the decoration of the Purple Heart.

74 (f) Wives of soldiers or sailors entitled to exemp-  
75 tion under any of the foregoing paragraphs and the  
76 widows of soldiers or sailors, who at the time of their  
77 death were entitled to such exemption or who lost  
78 their lives while serving in any of said wars or in said  
79 insurrection or said relief expedition.

80 (g) Fathers and mothers of soldiers or sailors who  
81 served as aforesaid and who lost their lives in such  
82 service; provided, that only two thousand dollars  
83 of the real estate of any such father and mother held  
84 jointly by them shall be exempted.

85 No real estate shall be so exempt which the asses-  
86 sors shall adjudge has been conveyed to a soldier or  
87 sailor or to his wife, widow, father or mother to evade  
88 taxation.

89 A person aggrieved by the judgment of the assessors

90 may appeal to the county commissioners or to the  
91 appellate tax board within the time and in the manner  
92 allowed by section sixty-four or sixty-five, as the case  
93 may be.

94 The words "soldiers and sailors", as used in this  
95 clause, shall include those who served in the army,  
96 navy, naval reserve, marine corps, marine corps re-  
97 serve, coast guard, coast guard reserve, army nurse  
98 corps or navy corps of the United States or any corps  
99 or unit of the United States established for the pur-  
100 pose of enabling women to serve with, or as auxiliary  
101 to, the armed forces of the United States, but shall  
102 not apply to those who have not been in active  
103 service.