

# HOUSE . . . . . No. 443

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By Mr. Tanner of Reading, petition of Frank D. Tanner relative to exempting from taxation certain real property of disabled veterans. Taxation.

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## The Commonwealth of Massachusetts

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

### AN ACT EXEMPTING FROM TAXATION CERTAIN REAL PROPERTY OF CERTAIN 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 of the General Laws is hereby amended by  
2 striking out calsue twenty-second A and inserting in place  
3 thereof the following paragraphs:—

4 Twenty-second A, Real estate of soldiers and sailors de-  
5 scribed in paragraph (a) of clause twenty-second who are  
6 legal residents of the commonwealth who according to the  
7 records of the veterans' administration or of the armed forces  
8 by reason of wartime service in the armed forces of the  
9 United States have suffered in line of duty the loss of both  
10 feet at or above the ankles, or one arm and one foot, to the  
11 amount of eight thousand dollars; provided, that such real  
12 estate is occupied as his domicile by such person; and pro-  
13 vided, further, that if said property be greater than a single  
14 family house, then only that value of so much of said house as  
15 is occupied by such person as his domicile shall be exempt;  
16 and provided, further, that the real estate of the person so  
17 exempted or the combined real estate of such person and his  
18 wife does not exceed eight thousand dollars, exclusive of the  
19 value of the mortgage interest held by persons other than the  
20 person to be exempted in such mortgaged real estate as may  
21 be included in said whole estate or combined property; but

22 if said whole estate or combined property of such soldier or  
23 sailor and his wife, being less than eight thousand dollars,  
24 the sum total thereof and of such mortgage interest exceeds  
25 eight thousand dollars, the amount so exempted shall be eight  
26 thousand dollars.

27 Two thousand dollars of this exemption shall be borne by  
28 the city or town as provided in clause twenty-second. The  
29 balance, up to six thousand dollars, shall be borne by the com-  
30 monwealth, and the state treasurer shall annually reimburse  
31 the city or town for the amount of the tax which otherwise  
32 would have been collected on account of this balance.