

By Mr. Doane, a petition of Paul V. Doane for legislation to exempt certain real estate from taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Four.

AN ACT EXEMPTING CERTAIN REAL ESTATE FROM TAXATION.

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 5 of chapter 59 of General Laws is hereby amended by
2 striking out clause Twenty-second D and inserting in place thereof
3 the following clause: —

4 Twenty-second D, Real estate to the amount of the taxable
5 valuation of real property of the surviving spouses of soldiers or
6 sailors who lost their lives in combat as members of the armed
7 forces of the United States in any military action provided, such
8 surviving spouse has remained unmarried and has been domiciled
9 in the commonwealth for five consecutive years next prior to the
10 date for filing for exemption under this clause; and provided,
11 further that said real estate is occupied by such surviving spouse as
12 a domicile. No real estate shall be so exempt which has been
13 conveyed to such surviving spouse to evade taxation. The amount
14 of the exemption shall be borne by the commonwealth, and the
15 state treasurer shall annually reimburse the city or town for the
16 amount of the tax which otherwise would have been collected for
17 this exemption.

