

By Mr. Saggese of Winthrop, petition of Alfred E. Saggese, Jr., for legislation to provide a real estate tax exemption for certain disabled persons. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety.

AN ACT PROVIDING A REAL ESTATE TAX EXEMPTION FOR CERTAIN DISABLED PERSONS.

*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 the General Laws, as most recently  
2 amended by section 68A of chapter 557 of the acts of 1986, is  
3 hereby further amended by inserting after clause thirty-  
4 seventh A the following clause: —

5 Thirty-seventh B. Real property, to the amount of five  
6 thousand dollars of the taxable valuation of real property, or the  
7 sum of four hundred and thirty-seven dollars and fifty cents,  
8 whichever would result in an abatement of the greater amount  
9 of actual taxes due, of a permanently and totally disabled person  
10 who is a legal resident of the commonwealth and who is a handi-  
11 capped person due to the loss of two or more limbs or the loss  
12 of use of two or more limbs, as certified by a physician, whether  
13 such property is owned by him separately or jointly or as a tenant  
14 in common, provided, that such property is occupied by such  
15 person as his domicile. No real property shall be so exempt which  
16 has been conveyed to such permanently and totally disabled  
17 person to evade taxation. This clause shall take effect upon its  
18 acceptance by any city or town. In those cities and towns which  
19 accept the provisions of this clause, the sum of eighty-seven dollars  
20 and fifty cents of this exemption shall be borne by the  
21 commonwealth, and the state treasurer shall annually reimburse  
22 the city or town for the amount thereof.

Section 1. The purpose of this act is to provide for the better regulation of the business of the State of New York.

Section 2. The Commission on the Administration of the State Government shall be composed of the following members:

Governor

Chief Justice of the Court of Appeals

Attorney General

Commissioner of Education

Commissioner of Labor

Commissioner of Social Services

Commissioner of State Police

Commissioner of State Office Administration

Commissioner of State Planning

Commissioner of State Transportation

Commissioner of State Health Services

Commissioner of State Environmental Conservation