

HOUSE No. 3440

By Mr. Moore of Uxbridge, petition of Richard T. Moore relative to clarifying real estate tax exemptions granted to certain paraplegic veterans and their surviving spouses. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT CLARIFYING THE REAL ESTATE EXEMPTION GRANTED TO CERTAIN PARAPLEGIC VETERANS AND THEIR SURVIVING SPOUSES.

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. Chapter 58 of the General Laws is hereby
2 amended by striking out section 8A.

1 SECTION 2. The introductory clause of section 5 of chapter
2 59 of the General Laws, as most recently amended by section 1
3 of chapter 653 of the acts of 1982, is hereby further amended by
4 inserting after the word "Twenty-second E" a comma and the
5 following word: — Twenty-second F.

1 SECTION 3. Said section 5 of said chapter 59 is hereby further
2 amended by inserting after clause Twenty-second E the following
3 clause: —

4 Twenty-second F, Real estate of soldiers and sailors, and their
5 surviving spouses, who are legal residents of the commonwealth
6 and who are veterans, as defined in clause forty-three of section
7 seven of chapter four, and whose last discharge or release from
8 the armed forces was under other than dishonorable conditions,
9 and who were domiciled in Massachusetts for at least six months
10 prior to entering such service, or who have resided in the
11 commonwealth for five consecutive years next prior to the date
12 of filing for exemption under this clause, who according to the
13 records of the Veterans Administration by reason of such wartime

14 service in the armed forces of the United States have suffered in
15 the line of duty a paralysis of both lower extremities together with
16 loss of anal and bladder sphincter control and who according to
17 the Veterans Administration are entitled to the maximum
18 disability rate through the combination of loss of use of both legs
19 and helplessness, provided, that such real estate is occupied as his
20 domicile by such person, and provided, further, that if said
21 property be greater than a single-family house then only the value
22 of so much of said house as is occupied by said person as his
23 domicile shall be exempted.

24 Surviving spouses of soldiers and sailors entitled to exemption
25 under this clause at the time of their death shall, in turn, be entitled
26 to exemption under this clause only so long as they remain
27 unmarried.

28 After the assessors have allowed an exemption under this clause,
29 the assessors shall require an annual statement certifying that the
30 disability rating as determined by the Veterans Administration has
31 not been reduced or changed from that required under this clause.

32 No real estate shall be so exempt which the assessors shall
33 adjudge has been conveyed to such soldier or sailor or such
34 surviving spouse to evade taxation.

35 Two thousand dollars of this exemption, or up to the sum of
36 one hundred and seventy-five dollars, whichever basis results in
37 the greater amount, shall be borne by the city or town; the balance
38 shall be borne by the commonwealth; and the state treasurer shall
39 annually reimburse the city or town for the amount of the tax
40 which otherwise would have been collected on account of this
41 balance.

1 SECTION 4. Section 5C of said chapter 59, as most recently
2 amended by section 5 of chapter 369 of the acts of 1982, is hereby
3 further amended by striking out the second sentence and inserting
4 in place thereof the following sentence: — This exemption shall
5 be in addition to any exemptions allowable under section five;
6 provided, however, that in no instance shall the taxable valuation
7 of such property after all applicable exemptions be reduced below
8 ten per cent of its full and fair cash valuation except through the
9 applicability of clauses Eighteenth and Twenty-second F of
10 section five.

1 SECTION 5. The third paragraph of section 59 of said chapter
2 59, as amended by section 4 of chapter 831 of the acts of 1974,
3 is hereby further amended by inserting after the word "Twenty-
4 second E" a comma and the following word: — Twenty-second
5 F.

1 SECTION 6. The first sentence of section 3A of chapter 60 of
2 the General Laws, as most recently amended by section 6 of
3 chapter 72 of the acts of 1983, is hereby further amended by
4 inserting after the word "Twenty-second E" a comma and the
5 following word: — Twenty-second F.

1 SECTION 7. This act shall apply to taxes levied for the fiscal
2 year beginning July first, nineteen hundred and eighty-seven, and
3 thereafter.

