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By Messrs. Tanerati of Springfield and Kingston of Springfield, petition of the Disabled American Veterans, Dept. of Mass., Armand N. Tanerati and William J. Kingston for legislation to exempt from the real estate tax certain disabled veterans, their wives, widows or parents. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Sixty-Two.

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AN ACT EXEMPTING FROM TAXATION CERTAIN DISABLED VETERANS,  
THEIR WIVES, WIDOWS, MOTHERS AND FATHERS.

*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. Clause 22 of section 5 of chapter 59 is hereby  
2 amended by striking out clause 22 of section 5 of chapter 59 as  
3 most recently amended by chapter 414 of the acts of 1960 and  
4 inserting in place thereof the following new clause: —  
5 Clause Twenty-second, Real estate of the following classes of  
6 persons who are legal residents of the commonwealth and who  
7 served in the armed forces of the United States between Febru-  
8 ary fifteenth, eighteen hundred and ninety-eight and July fourth,  
9 nineteen hundred and two, between April sixth, nineteen hun-  
10 dred and seventeen and November eleventh, nineteen hundred  
11 and eighteen or who were awarded the World War I Victory  
12 Medal, between September sixteenth, nineteen hundred and forty  
13 and December thirty-first, nineteen hundred and forty-six, or  
14 between June twenty-fifth, nineteen hundred and fifty and  
15 January thirty-first, nineteen hundred and fifty-five and whose  
16 last discharge or release from the armed forces was under other  
17 than dishonorable conditions; and who were domiciled in Massa-  
18 chusetts for at least six months prior to entering such service, or  
19 who have resided in the commonwealth for five consecutive  
20 years next prior to date of filing for exemption under this clause  
21 hereinafter referred to in clause twenty-second as soldiers and  
22 sailors, provided such real estate is occupied in whole or in part  
23 as his domicile by such person and provided, further, that if the

24 spouse of the soldier or sailor is also a soldier or sailor each shall  
25 receive the amount of exemption provided in this clause to the  
26 same extent as if unmarried, to the amount of two thousand  
27 dollars.

28 (a) Soldiers and sailors who, as a result of disabilities con-  
29 tracted while in such war time service and in the line of duty,  
30 have a disability rating of ten per cent or more as determined  
31 by the Veterans Administration or by any branch of the armed  
32 forces.

33 (b) Soldiers and sailors who served in the military or naval  
34 service of the United States in the Spanish War, in the Philippine  
35 Insurrection or in the Chinese Relief Expedition and were dis-  
36 charged or released in any manner other than dishonorably  
37 therefrom.

38 (c) Soldiers and sailors who have been awarded the decoration  
39 of the purple heart, no evidence of disability shall be required  
40 under this paragraph. After the assessors have allowed an ex-  
41 emption under this paragraph, no further evidence of the receiv-  
42 ing of the purple heart shall be required in any subsequent year  
43 in the city or town in which the exemption has been so allowed.

44 (d) Wives of soldiers or sailors entitled to exemption under  
45 any of the foregoing paragraphs and the widows of soldiers or  
46 sailors described in this clause and in clause twenty-second A,  
47 clause twenty-second B and clause twenty-second C who at the  
48 time of their death were entitled to exemption or who lost their  
49 lives while serving in any of said wars or in said Insurrection or  
50 said Relief Expedition so long as they remain unmarried.

51 (e) Fathers and mothers of soldiers or sailors who lost their  
52 lives in such war time service; provided that only two thousand  
53 dollars of the real estate of any such father or mother held  
54 jointly by them shall be exempted; provided, further, that the  
55 words "father and mother" as appearing in this subsection shall  
56 be construed to include natural fathers and mothers and father  
57 and mother by adoption and persons who stood in loco parentis  
58 to such soldiers and sailors. No real estate shall be so exempt  
59 which the assessors shall adjudge has been conveyed to a soldier  
60 or sailor or to his wife, widow, father or mother to evade taxation.

61 (f) Widows of soldiers or sailors who served in the armed  
62 forces of the United States between April sixth, nineteen hundred  
63 and seventeen and November eleventh, nineteen hundred and  
64 eighteen, or who were awarded the World War I Victory medal;



65 provided such widows have remained unmarried and have re-  
66 sided in the commonwealth for five consecutive years next prior  
67 to the date of filing for exemption under this section; and pro-  
68 vided, further, that the whole estate real and personal of such  
69 widow does not exceed the sum of ten thousand dollars, exclu-  
70 sive of the value of the mortgage interest held by persons other  
71 than such widow in such mortgaged real estate as may be in-  
72 cluded in such whole estate.

1 SECTION 2. Clause 22A of section 5 of chapter 59 is hereby  
2 amended by striking out Clause 22A and inserting in place  
3 thereof the following new clause: —

4 Clause Twenty-second A, Real estate of the following soldiers  
5 and sailors and their spouses who are legal residents of the  
6 commonwealth and who served in the armed forces of the United  
7 States between February fifteenth, eighteen hundred and ninety-  
8 eight and July fourth, nineteen hundred and two, between April  
9 sixth, nineteen hundred and seventeen and November eleventh,  
10 nineteen hundred and eighteen or who were awarded the World  
11 War I Victory Medal, between September sixteenth, nineteen  
12 hundred and forty and December thirty-first, nineteen hundred  
13 and forty-six, or between June twenty-fifth, nineteen hundred  
14 and fifty and January thirty-first, nineteen hundred and fifty-  
15 five and whose last discharge or release from the armed forces  
16 was under other than dishonorable conditions; and who were  
17 domiciled in Massachusetts for at least six months prior to en-  
18 tering such service, or who resided in the commonwealth for five  
19 consecutive years next prior to date of filing for exemption under  
20 this clause, who according to the records of the Veterans Ad-  
21 ministration or of the armed forces of the United States by reason  
22 of injury received or disease contracted while in such war time  
23 service and in the line of duty, lost or have suffered permanent  
24 loss of use of one foot at or above the ankle or lost or have suf-  
25 fered permanent loss of use of one hand at or above the wrist,  
26 who according to the records of the Veterans Administration by  
27 reason of injury received or disease contracted while in such  
28 service, or is receiving a statutory award from the Veterans  
29 Administration for such loss or loss of sight of one eye, or who  
30 have been awarded the congressional medal of honor, the dis-  
31 tinguished service cross, the navy cross or the flying cross, to the  
32 amount of four thousand dollars in the case of each person.

33 After the assessors have allowed an exemption under this  
34 clause, no further evidence of the existence of the facts required  
35 by this clause shall be required in any subsequent year in the city  
36 or town in which the exemption has been so allowed.

37 Two thousand dollars of an exemption of real estate on per-  
38 sons described in this clause shall be borne by the city or town,  
39 the balance up to two thousand dollars shall be borne by the  
40 commonwealth and the state treasurer shall annually reimburse  
41 the city or town for the amount of the tax which otherwise  
42 would have been collected on account of this balance.

1 SECTION 3. Clause 22B of section 5 of chapter 59 is hereby  
2 amended by striking out Clause 22B as amended by chapter 233  
3 of the acts of 1959 and inserting in place thereof the following  
4 new clause:—

5 Clause Twenty-second B, Real estate of the following soldiers  
6 and sailors and their spouses who are legal residents of the com-  
7 monwealth and who served in the armed forces of the United  
8 States between February fifteenth, eighteen hundred and ninety-  
9 eight and July fourth, nineteen hundred and two, between April  
10 sixth, nineteen hundred and seventeen and November eleventh,  
11 nineteen hundred and eighteen or who were awarded the World  
12 War I Victory Medal, between September sixteenth, nineteen  
13 hundred and forty and December thirty-first, nineteen hundred  
14 and forty-six, or between June twenty-fifth, nineteen hundred  
15 and fifty and January thirty-first, nineteen hundred and fifty-  
16 five and whose last discharge or release from the armed forces  
17 was under other than dishonorable conditions; and who were  
18 domiciled in Massachusetts for at least six months prior to en-  
19 tering such service, or who resided in the commonwealth for five  
20 consecutive years next prior to date of filing for exemption under  
21 this clause, who according to the records of the Veterans Ad-  
22 ministration or of the armed forces by reason of such war time  
23 service in the armed forces of the United States have suffered  
24 in the line of duty the loss or permanent loss of use of both feet  
25 at or above the ankle, or loss or permanent loss of use of both  
26 hands at or above the wrist, or the loss or permanent loss of use  
27 of one foot at or above the ankle and one hand at or above the  
28 wrist or the loss of sight of both eyes as prescribed and certified  
29 by the Veterans Administration to the amount of eight thousand  
30 dollars; provided, that such real estate is occupied as his domi-



31 cile by such person; and provided, further, that if said property  
32 be greater than a single family house, than only that value of so  
33 much of said house as is occupied by said person as his domicile  
34 shall be exempted.

35 Two thousand dollars of an exemption of real estate of per-  
36 sons described in this clause shall be borne by the city or town,  
37 the balance up to six thousand dollars shall be borne by the com-  
38 monwealth and the state treasurer shall annually reimburse the  
39 city or town for the amount of the tax which otherwise would  
40 have been collected on account of this balance.

1 SECTION 4. Section 5 of chapter 59 of the General Laws is  
2 hereby amended by inserting after Clause 22B the following new  
3 Clause 22C: —

4 Clause Twenty-second C, Real estate of soldiers and sailors  
5 and their spouses who are legal residents of the commonwealth  
6 and who served in the armed forces of the United States between  
7 February fifteenth, eighteen hundred and ninety-eight and July  
8 fourth, nineteen hundred and two, between April sixth, nineteen  
9 hundred and seventeen and November eleventh, nineteen hun-  
10 dred and eighteen or who were awarded the World War I Vic-  
11 tory Medal, between September sixteenth, nineteen hundred and  
12 forty and December thirty-first, nineteen hundred and forty-six,  
13 or between June twenty-fifth, nineteen hundred and fifty and  
14 January thirty-first, nineteen hundred and fifty-five and whose  
15 last discharge or release from the armed forces was under other  
16 than dishonorable conditions; and who were domiciled in Massa-  
17 chusetts for at least six months prior to entering such service,  
18 or who have resided in the commonwealth for five consecutive  
19 years next prior to date of filing for exemption under this clause,  
20 and who according to the records of the Veterans Administration  
21 by reason of such war time service in the armed forces of the  
22 United States have suffered in the line of duty permanent and  
23 total disability, and who by reason of such disability have re-  
24 ceived assistance in acquiring "specially adapted housing" un-  
25 der laws administered by the Veterans Administration to the  
26 amount of ten thousand dollars; provided, that such real estate  
27 is occupied as his domicile by such person; and provided, fur-  
28 ther, that if said property be greater than a single family house  
29 than only that value of so much of said house as is occupied by  
30 said person as his domicile shall be exempted.

31 Two thousand dollars of this exemption shall be borne by the  
32 city or town, the balance up to eight thousand dollars shall be  
33 borne by the commonwealth and the state treasurer shall an-  
34 nually reimburse the city or town for the amount of the tax  
35 which otherwise would have been collected on account of this  
36 balance.

1 SECTION 5. This act shall be applicable to taxes levied for the  
2 year nineteen hundred and sixty-two and subsequent years.



