

By Mr. Tobin of Quincy, petition of Arthur H. Tobin and James R. McIntyre for establishing a flat exemption of a certain sum of money due for real estate taxes by certain persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ESTABLISHING A FLAT EXEMPTION OF A CERTAIN SUM OF MONEY DUE FOR TAXES BY CERTAIN 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 1. Clause Twenty-second of section 5 of chapter 59
2 of the General Laws is hereby amended by striking out the
3 first paragraph, as amended by section 1 of chapter 359 of the
4 acts of 1966, and inserting in place thereof the following
5 paragraph:—

6 Real estate of the following classes of persons who are legal
7 residents of the commonwealth and who are veterans, as defined
8 in clause forty-three of section seven of chapter four, and whose
9 last discharge or release from the armed forces was under
10 other than dishonorable conditions, and who were domiciled
11 in Massachusetts for at least six months prior to entering such
12 service, or who have resided in the commonwealth for five
13 consecutive years next prior to date of filing for exemption
14 under this clause, hereinafter referred to in this clause as
15 soldiers and sailors, provided such real estate is occupied in
16 whole or in part as his domicile by such person, and provided,
17 further, that if the spouse of the soldier or sailor is also a
18 soldier or sailor each shall receive the amount of exemption
19 provided in this clause to the same extent as if unmarried, to
20 the amount of two thousand dollars or the sum of one hundred
21 and seventy-five dollars of actual taxes due, whichever is the
22 greater. No real estate shall be so exempt which the assessors
23 shall adjudge has been conveyed to a soldier or sailor or to
24 his wife, widow, father or mother to evade taxation.

1 SECTION 2. Clause twenty-second A of said section 5 of
2 said chapter 59 is hereby amended by striking out the first
3 paragraph as most recently amended by section 2 of said
4 chapter 359, and inserting in place thereof the following
5 paragraph:—

6 Real estate of soldiers and sailors and their spouses who are
7 legal residents of the commonwealth and who are veterans, as
8 defined in clause forty-three of section seven of chapter four,
9 and whose last discharge or release from the armed forces was
10 under other than dishonorable conditions, and who were domi-
11 ciled in Massachusetts for at least six months prior to entering
12 such service, or who have resided in the commonwealth for five
13 consecutive years next prior to date of filing for exemption
14 under this clause, who according to the records of the Veterans
15 Administration or of any branch of the armed forces of the
16 United States by reason of injury received or disease contracted
17 while in such wartime service and in the line of duty, lost or
18 have suffered permanent loss of use of one foot at or above the
19 ankle or lost or have suffered permanent loss of use of one
20 hand at or above the wrist, who according to the records of the
21 Veterans Administration by reason of injury received or dis-
22 ease contracted while in such service, or is receiving a statutory
23 award from the Veterans Administration for such loss or loss
24 of sight of one eye, or who have been awarded the congressional
25 medal of honor, the distinguished service cross, the navy cross
26 or the air force cross, to the amount of one hundred and sev-
27 enty-five dollars of actual taxes due, whichever is the greater,
28 in the case of each person, provided that such real estate is
29 occupied as his domicile by such person, and provided, further,
30 that if said property be greater than a single family house,
31 then only that value of so much of said house as is occupied
32 by said person as his domicile shall be exempted.

1 SECTION 3. Clause Twenty-second B of said section 5 of
2 said chapter 59 is hereby amended by striking out the first
3 paragraph, as amended by section 3 of said chapter 359, and
4 inserting in place thereof the following paragraph:—

5 Real estate of soldiers and sailors and their spouses who are
6 legal residents of the commonwealth and who are veterans, as
7 defined in clause forty-three of section seven of chapter four,

8 and whose last discharge or release from the armed forces was
9 under other than dishonorable conditions, and who were domi-
10 ciled in Massachusetts for at least six months prior to entering
11 such service, or who have resided in the commonwealth for
12 five consecutive years next prior to date of filing for exemp-
13 tion under this clause, who according to the records of the
14 Veterans Administration or of any branch of the armed forces
15 by reason of such wartime service in the armed forces of the
16 United States have suffered in the line of duty the loss or per-
17 manent loss of both feet at or above the ankle, or loss or perma-
18 nent loss of use of both hands at or above the wrist, or loss or
19 permanent loss of use of one foot at or above the ankle and
20 one hand at or above the wrist or the loss of sight of both eyes
21 as prescribed and certified by the Veterans Administration, to
22 the amount of eight thousand dollars or the sum of one hun-
23 dred and seventy-five dollars of actual taxes due, whichever
24 is the greater, provided, that such real estate is occupied as
25 his domicile by such person, and provided, further, that if said
26 property be greater than a single family house, then only that
27 value of so much of said house as is occupied by said person
28 as his domicile shall be exempted.

1 SECTION 3. Clause Twenty-second C of said section 5 of
2 said chapter 59 is hereby amended by striking out the first
3 paragraph, as amended by section 4 of said chapter 359, and
4 inserting in place thereof the following paragraph:—

5 Real estate of soldiers and sailors and their spouses who are
6 legal residents of the commonwealth and who are veterans, as
7 defined in clause forty-three of section seven of chapter four,
8 and whose last discharge or release from the armed forces was
9 under other than dishonorable conditions, and who were domi-
10 ciled in Massachusetts for at least six months prior to entering
11 such service, or who have resided in the commonwealth for five
12 consecutive years next prior to date of filing for exemption
13 under this clause, and who according to the records of the
14 Veterans Administration by reason of such wartime service in
15 the armed forces of the United States have suffered in the line
16 of duty permanent and total disability, and who by reason of
17 such disability have received assistance in acquiring "specially
18 adapted housing" under laws administered by the Veterans

19 Administration, to the amount of ten thousand dollars or the
20 sum of one hundred and seventy-five dollars of actual taxes
21 due, whichever is the greater; provided, that such real estate
22 is occupied as his domicile by such person, and provided, fur-
23 ther, that if said property be greater than a single family house
24 then only that value of so much of said house as is occupied
25 by said person as his domicile shall be exempted.