

By Mr. Ronayne of Canton, petition of Maurice E. Ronayne, Jr., relative to real estate tax exemptions granted to certain veterans, their wives, widows, mothers and fathers. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-One.

AN ACT RELATIVE TO REAL ESTATE TAX EXEMPTIONS TO CERTAIN 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 Twenty-second of section 5 of chapter
2 59 of the General Laws is hereby amended by striking out the
3 first paragraph, as appearing in 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 de-
8 fined in clause forty-three of section seven of chapter four, and
9 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, 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 sum of one hundred and seventy-five dollars of actual taxes
21 due. No real estate shall be so exempt which the assessors shall
22 adjudge has been conveyed to a soldier or sailor or to his wife,
23 widow, father or mother to evade taxation.

1 SECTION 2. Said clause Twenty-second of said section 5 of
2 said chapter 59 is hereby further amended by striking out
3 paragraph (e), as appearing in section 1 of chapter 666 of the
4 acts of 1962, and inserting in place thereof the following
5 paragraph: —

6 (e) Fathers and mothers of soldiers and sailors who lost
7 their lives in such wartime service; provided that only one
8 hundred and seventy-five dollars of actual taxes due on the real
9 estate of any such father or mother held jointly by them shall
10 be exempted; provided, further, that the words "father and
11 mother", as appearing in this subsection, shall be construed to
12 include natural fathers and mothers and father and mother by
13 adoption and persons who stood in loco parentis to such
14 soldiers and sailors.