

HOUSE No. 5832

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 6, 1974.

The committee on Taxation, to whom were referred the petition (accompanied by bill, House, No. 368) of Elliot P. Marks relative to extending and increasing real estate tax exemptions to certain totally and permanently disabled veterans and their widows; the petition (accompanied by bill, House, No. 3616) of Richard H. MacLeod that certain veterans be granted a full exemption from real estate taxes; and the petition (accompanied by bill, House, No. 4797) of Ronald A. Pina relative to real estate tax exemptions for certain disabled veterans, report recommending that the accompanying bill (House, No. 5832) ought to pass.

For the committee,

JOHN R. BUCKLEY.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE FOR ADDITIONAL REAL ESTATE TAX EXEMPTIONS FOR CERTAIN VETERANS CLASSIFIED AS ONE HUNDRED PERCENT DISABLED.

1 SECTION 1. The introductory clause of section 5 of chapter
2 59 of the General Laws, as most recently amended by section 1
3 of chapter 270 of the acts of 1970, is hereby further amended by
4 inserting after the words "Twenty-two D", the words "Twenty-
5 two E".

1 SECTION 2. Paragraph (d) of clause twenty-second of said
2 section 5 is hereby further amended by striking out the words
3 "and twenty-second C" and inserting in place thereof the
4 following words: — , twenty-second C and twenty-second E.

1 SECTION 3. Said section 5 is hereby further amended by
2 inserting after clause twenty-second D the following new
3 clause: —

4 Twenty-second E, Real estate of soldiers and sailors who are
5 legal residents of the commonwealth and who are veterans as
6 defined in clause forty-three of section seven of chapter four, and
7 who, as a result of disabilities contracted while in such wartime
8 service and in the line of duty, have a disability rating of one
9 hundred per cent as determined by the Veterans Administration
10 and are incapable of working, and who were domiciled in
11 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, to the amount of six thousand dollars or the
15 sum of five hundred and twenty-five dollars, whichever would
16 result in an abatement of the greater amount of actual taxes due,
17 provided, that such real estate is occupied as his domicile by such
18 person, and provided, further, that if said property be greater
19 than a single family house then only that value of so much of
20 said house as is occupied by said person as his domicile or a

21 proportionate part of five hundred and twenty-five dollars,
22 whichever would result in an abatement of the greater amount of
23 actual taxes due, shall be exempted.

24 After the assessors have allowed an exemption under this
25 clause, the assessors shall require an annual statement certifying
26 that the disability rating as determined by the Veterans Adminis-
27 tration has not been reduced to less than one hundred percent.

28 No real estate shall be so exempt which the assessors shall
29 adjudge has been conveyed to such soldier or sailor to evade
30 taxation.

31 Two thousand dollars of this exemption or up to the sum of
32 one hundred and seventy-five dollars, whichever basis is appli-
33 cable shall be borne by the city or town; the balance, up to four
34 thousand dollars of exemption or up to the sum of three hundred
35 and fifty dollars, whichever basis is applicable, shall be borne by
36 the commonwealth; and the state treasurer shall annually
37 reimburse the city or town for the amount of the tax which
38 otherwise would have been collected on account of this balance.

1 SECTION 4. Section 59 of chapter 59 of the General Laws is
2 hereby amended by striking out the second paragraph, as inserted
3 by section 2 of chapter 615 of the acts of 1965, and inserting in
4 place thereof the following paragraph: —

5 An application for exemption under clause Seventeenth,
6 Twenty-second, Twenty-second A, Twenty-second B, Twenty-
7 second C, Twenty-second E, Thirty-seventh or Forty-first of
8 section five may be made on or before December fifteenth of the
9 year to which the tax relates.

1 SECTION 5. Section 3A of chapter 60 of the General Laws
2 is hereby amended by inserting in the first sentence after the
3 words "Twenty-second C", wherever they appear, the words
4 "Twenty-second E".

1 SECTION 6. This act shall be applicable to taxes levied for
2 the fiscal year beginning July first, nineteen hundred and
3 seventy-four, and thereafter.

