

By Mr. Moore of Uxbridge, petition of Richard T. Moore and Mary Jeanette Murray for legislation relative to clarifying the 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 Eighty-Seven.

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 amended
2 by striking out section 8A.

1 SECTION 2. The introductory clause of section 5 of chapter 59
2 of the General Laws, as most recently amended by section 1 of
3 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 the
8 armed forces was under other than dishonorable conditions, and
9 who were domiciled in Massachusetts for at least six months prior
10 to entering such service, or who have resided in the commonwealth
11 for five consecutive years next prior to the date of filing for exemp-
12 tion under this clause, who according to the records of the Veterans
13 Administration by reason of such wartime service in the armed
14 forces of the United States have suffered in the line of duty a
15 paralysis of both lower extremities together with loss of anal and

16 bladder sphincter control and who according to the Veterans
17 Administration are entitled to the maximum disability rate through
18 the combination of loss of use of both legs and helplessness, pro-
19 vided, that such real estate is occupied as his domicile by such
20 person, and provided, further, that if said property be greater than
21 a single-family house then only the value of so much of said house
22 as is occupied by said person as his domicile shall be exempted.

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

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

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

34 Two thousand dollars of this exemption, or up to the sum of one
35 hundred and seventy-five dollars, whichever basis results in the
36 greater amount, shall be borne by the city or town; the balance shall
37 be borne by the commonwealth; and the state treasurer shall annu-
38 ally reimburse the city or town for the amount of the tax which
39 otherwise would have been collected on account of this 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 be
5 in addition to any exemptions allowable under section five; pro-
6 vided, however, that in no instance shall the taxable valuation of
7 such property after all applicable exemptions be reduced below ten
8 per cent of its full and fair cash valuation, except through the
9 applicability of clauses Eighteenth and Twenty-second F of section
10 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, is
3 hereby further amended by inserting after the word "Twenty-
4 second E" a comma and the following word: — Twenty-second 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 chapter
3 72 of the acts of 1983, is hereby further amended by inserting after
4 the word "Twenty-second E" a comma and the following word: —
5 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.

