

SENATE No. 714

By Mr. McCann (by request), a petition of Stanley T. Kotowski that provision be made for an abatement on real property taxes for widows of certain fire fighters and police officers and fire fighters permanently disabled in the line of duty. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING AN ABATEMENT ON REAL PROPERTY TAXES FOR WIDOWS OF CERTAIN FIRE FIGHTERS AND FOR POLICE OFFICERS AND FIRE FIGHTERS PERMANENTLY DISABLED IN THE LINE OF DUTY.

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 5 of chapter 59 of the General Laws is hereby
2 amended by striking out clause Forty-second, inserted by
3 chapter 715 of the acts of 1964, and inserting in place thereof
4 the following clause: — Forty-second, Real estate of a police
5 officer or fire fighter permanently disabled in the line of duty
6 or of his spouse, provided that such real estate is owned and
7 occupied by them as their domicile, to the amount of five
8 thousand dollars, and real estate of the widow, until she re-
9 marries, of a police officer or fire fighter killed in the line of
10 duty as such police officer or fire fighter to the amount of
11 eight thousand dollars; provided, that such real estate is owned
12 and occupied by her as her domicile; and provided, further,
13 no real estate shall be so exempt which the assessors shall
14 adjudge has been conveyed to such widow to evade taxation.

