

# HOUSE . . . . . No. 4297

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By Mr. Hollis of Braintree (by request), petition of the Massachusetts Veterans' Services Agents Association, Inc., for establishing an alternative flat exemption of certain sums of actual real estate taxes due for certain veterans and their wives, widows and parents and for increasing the exemption for totally disabled veterans. Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT ESTABLISHING AN ALTERNATIVE FLAT EXEMPTION OF CERTAIN SUMS OF ACTUAL TAXES DUE FOR CERTAIN VETERANS AND THEIR WIVES, WIDOWS AND PARENTS, AND INCREASING THE EXEMPTION FOR TOTALLY DISABLED VETERANS.

*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  
4 the 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  
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  
11 domiciled in Massachusetts for at least six months prior to  
12 entering such service, or who have resided in the common-  
13 wealth for five consecutive years next prior to date of filing  
14 for exemption under this clause, hereinafter referred to in this  
15 clause as soldiers and sailors, provided such real estate is

16 occupied in whole or in part as his domicile by such person;  
17 and provided, further, that if the spouse of the soldier or  
18 sailor is also a soldier or sailor each shall receive the amount  
19 of exemption provided in this clause to the same extent as if  
20 unmarried, to the amount of two thousand dollars or the sum  
21 of one hundred and seventy-five dollars, whichever would  
22 result in an abatement of the greater amount of actual taxes  
23 due. No real estate shall be so exempt which the assessors  
24 shall adjudge has been conveyed to a soldier or sailor or to his  
25 wife, 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 or sailors who lost their  
7 lives in such wartime service, to the amount of two thousand  
8 dollars or the sum of one hundred and seventy-five dollars,  
9 whichever would result in an abatement of the greater  
10 amount in actual taxes due, for each such soldier or sailor;  
11 provided, that only two thousand dollars or the sum of one  
12 hundred and seventy-five dollars, whichever would result in  
13 an abatement of the greater amount of actual taxes due, for  
14 each such soldier or sailor of the real estate of any such father  
15 or mother held jointly by them shall be exempted; provided,  
16 further, that the words "father and mother" as appearing in  
17 this paragraph, shall be construed to include natural fathers  
18 and mothers and father and mother by adoption and persons  
19 who stood in loco parentis to such soldiers and sailors.

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

5 (f) Widows of veterans, as defined in clause forty-three of  
6 section seven of chapter four; provided, such widows have  
7 remained unmarried and have resided in the commonwealth  
8 for five consecutive years next prior to the date of filing for  
9 exemption under this clause; and provided, further, that the

10 whole estate, real and personal, of such widow does not  
11 exceed in value the sum of fifteen thousand dollars, exclusive  
12 of property otherwise exempt under the twelfth, twentieth  
13 and twenty-first clauses of this section and exclusive of the  
14 value of the mortgage interest held by persons other than  
15 such widow in such mortgaged real estate as may be included  
16 in such whole estate.

1 SECTION 4. Section 4 of said chapter 59 is hereby further  
2 amended by striking out clause Twenty-second A, as most  
3 recently amended by section 2 of chapter 359 of the acts of  
4 1966, and inserting in place thereof the following clause:—

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

33 much of said house as is occupied by said person as his  
34 domicile or a proportionate part of three hundred and fifty  
35 dollars, whichever would result in an abatement of the  
36 greater amount of actual taxes due, shall be exempted.

37 After the assessors have allowed an exemption under this  
38 clause, no further evidence of the existence of the facts  
39 required by this clause shall be required in any subsequent  
40 year in the city or town in which the exemption has been  
41 allowed.

42 Up to two thousand dollars of this exemption or up to the  
43 sum of one hundred and seventy-five dollars, whichever basis  
44 is applicable, shall be borne by the city or town; the balance,  
45 up to two thousand dollars of exemption or up to the sum of  
46 one hundred and seventy-five dollars, whichever basis is  
47 applicable, shall be borne by the commonwealth; and the  
48 state treasurer shall annually reimburse the city or town for  
49 the amount of the tax which otherwise would have been  
50 collected on account of this balance.

1 SECTION 5. Section 5 of said chapter 59 is hereby further  
2 amended by striking out clause Twenty-second B, as most  
3 recently amended by section 3 of said chapter 359 of the acts  
4 of 1966, and inserting in place thereof the following  
5 clause:—

6 Twenty-second B, Real estate of soldiers and sailors and  
7 their spouses who are legal residents of the commonwealth  
8 and who are veterans, as defined in clause forty-three of  
9 section seven of chapter four, and whose last discharge or  
10 release from the armed forces was under other than dishonor-  
11 able conditions, and who were domiciled in Massachusetts for  
12 at least six months prior to entering such service, or who have  
13 resided in the commonwealth for five consecutive years next  
14 prior to date of filing for exemption under this clause, who  
15 according to the records of the Veterans Administration or of  
16 any branch of the armed forces by reason of such wartime  
17 service in the armed forces of the United States have suffered  
18 in the line of duty the loss or permanent loss of use of both  
19 feet at or above the ankle, or loss or permanent loss of use of  
20 both hands at or above the wrist or loss or permanent loss of  
21 use of one foot at or above the ankle and one hand at or  
22 above the wrist, or the loss of sight of both eyes as prescribed

23 and certified by the Veterans Administration or who are in  
24 receipt of a total disability rating of one hundred per cent for  
25 a wartime service connected disability from the Veterans  
26 Administration to the amount of eight thousand dollars or  
27 the sum of seven hundred dollars, whichever would result in  
28 an abatement of the greater amount of actual taxes due;  
29 provided, that such real estate is occupied as his domicile by  
30 such person; and provided, further, that if said property be  
31 greater than a single family house, then only that value of so  
32 much of said house as is occupied by said person as his  
33 domicile or a proportionate part of seven hundred dollars,  
34 whichever would result in an abatement of the greater  
35 amount of actual taxes due, shall be exempted.

36 Up to two thousand dollars of this exemption or up to the  
37 sum of one hundred and seventy-five dollars, whichever basis  
38 is applicable, shall be borne by the city or town; the balance  
39 up to six thousand dollars of exemption or up to the sum of  
40 five hundred and twenty-five dollars, whichever basis is  
41 applicable, shall be borne by the commonwealth; and the  
42 state treasurer shall annually reimburse the city or town for  
43 the amount of the tax which otherwise would have been  
44 collected on account of this balance.

1 SECTION 6. Section 5 of said chapter 59 is hereby amended  
2 by striking out clause Twenty-second C, as amended by  
3 section 4 of said chapter 359, and inserting in place thereof  
4 the following clause:—

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

19 ing" under laws administered by the Veterans Administra-  
20 tion, to the amount of ten thousand dollars or the sum of  
21 eight hundred and seventy-five dollars, whichever would  
22 result in an abatement of the greater amount of actual taxes  
23 due; provided, that such real estate is occupied as his  
24 domicile by such person; and provided, further, that if said  
25 property be greater than a single family house then only that  
26 value of so much of said house as is occupied by said person  
27 as his domicile or a proportionate part of eight hundred and  
28 seventy-five dollars, whichever would result in an abatement  
29 of the greater amount of actual taxes due, shall be  
30 exempted.

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

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