

HOUSE No. 5990

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 13, 1984.

The Committee on Taxation, to whom was referred the petition (accompanied by bill, Senate, No. 1645) of Louis P. Bertonazzi and Ross Rajotte for legislation to extend real estate tax abatements to certain surviving spouses of military personnel; the petition (accompanied by bill, Senate, No. 1652) of Walter J. Boverini for legislation to exempt certain home improvements from local property taxation; the petition (accompanied by bill, Senate, No. 1662) of Robert C. Buell and Louis P. Bertonazzi for legislation to provide property tax relief for nursing homes; the petition (accompanied by bill, Senate, No. 1705) of Paul D. Harold for legislation to further regulate real estate tax exemptions; the petition (accompanied by bill, Senate, No. 1713) of Arthur Joseph Lewis, Jr., for legislation to permit the taxation of residential real property owned by educational institutions; the petition (accompanied by bill, Senate, No. 1731) of William Q. MacLean, Jr., for legislation to exempt service connected veterans who are totally blind from certain taxes; the petition (accompanied by bill, Senate, No. 1746) of John W. Olver for legislation relative to the gain from sales of agricultural preservation restrictions; the petition (accompanied by bill, Senate, No. 1809) of Peter C. Webber for legislation to decrease the residency requirement for eligibility of certain veterans for exemptions from the assessment of local taxes; the petition (accompanied by bill, Senate, No. 1817) of Robert D. Wetmore for legislation relative to the taxation of certain property held by the Metropolitan District Commission; the petition (accompanied by bill, House, No. 413) of Nicholas J. Buglione that religious organizations be required to offer tax exempt real property to the city or town in which it is situated before selling such property; the petition (accompanied by bill, House, No. 435) of Thomas C. Norton relative to authorizing cities and towns to grant a discount on the payment of property taxes; the petition (accompanied by bill, House, No. 441) of Marie J. Parente for legisla-

tion to increase the real estate tax exemption for veterans' organizations; the petition (accompanied by bill, House, No. 444) of Richard R. Silva and another relative to allowing disabled persons certain exemptions from taxation; the petition (accompanied by bill, House, No. 582) of Jeremiah F. Cahir for legislation to provide for additional real estate tax exemptions for certain veterans classified as one hundred per cent disabled; the petition (accompanied by bill, House, No. 586) of Argeo P. Cellucci relative to the property tax exemption of soldiers and sailors; the petition (accompanied by bill, House, No. 588) of A. Joseph DeNucci relative to further regulating real estate tax exemptions for veterans; the petition (accompanied by bill, House, No. 589) of A. Joseph DeNucci and another relative to further regulating exemptions for residential real property in cities and towns assessing at full and fair cash valuation; the petition (accompanied by bill, House, No. 954) of Peter Forman and Edward P. Kirby for legislation to exempt certain tax exempt corporations from real estate taxes; the petition (accompanied by bill, House, No. 959) of Haden G. Greenhalgh and Paul V. Doane for legislation to provide a real property tax exemption for certain property insulated with real formaldehyde insulation; the petition (accompanied by bill, House, No. 1320) of Roger R. Goyette relative to the property tax exemption for disabled veterans; the petition (accompanied by bill, House, No. 1859) of Iris K. Holland relative to correcting a provision of the General Laws concerning real estate tax exemptions; the petition (accompanied by bill, House, No. 1862) of Iris K. Holland for legislation to further increase the whole estate which certain individuals may have to qualify for a real estate tax exemption; the petition (accompanied by bill, House, No. 2030) of Howard C. Cahoon, Jr., relative to increasing the real estate tax abatements granted to certain widows of veterans classified as one hundred per cent disabled; the petition (accompanied by bill, House, No. 2039) of Kevin W. Fitzgerald relative to the taxation of residential property of educational institutions; the petition (accompanied by bill, House, No. 2055) of Angelo M. Scaccia relative to the taxation of certain materials used in connection with dry cleaning or laundering processes; the petition (accompanied by bill, House, No. 2065) of Angelo M. Scaccia for legislation to provide tax relief from the impact of revaluation; the petition (accompanied by bill, House, No. 2075) of Thomas J. Vallyely relative to real estate tax exemptions for certain

hardship cases; the petition (accompanied by bill, House, No. 2254) of Steven D. Pierce and other members of the House that paraplegic and quadriplegic persons be granted an exemption from the real property tax law; the petition (accompanied by bill, House, No. 2425) of Thomas F. Brownell relative to authorizing the granting of limited real estate tax abatements for certain improvements to real estate; the petition (accompanied by bill, House, No. 2438) of William F. Galvin for legislation to require the approval of the Commissioner of Revenue on all housing projects subject to tax abatements; the petition (accompanied by bill, House, No. 2456) of Kenneth M. Lemanski for legislation to provide for a real estate tax exemption for the owners of certain insulated dwellings; the petition (accompanied by bill, House, No. 2461) of Walter Silveira, Jr., relative to further regulating real estate tax exemptions; the petition (accompanied by bill, House, No. 2644) of David B. Cohen relative to personal property which is exempt from taxation; the petition (accompanied by bill, House, No. 2816) of Joseph N. Hermann for legislation to further clarify the collection of real estate and personal property taxes; the petition (accompanied by bill, House, No. 2822) of Robert L. Howarth and Paul E. Caron relative to providing for certain amounts to be refunded upon the abatements of taxes; the petition (accompanied by bill, House, No. 2831) of Kevin Poirier and Angelo Picucci relative to increasing exemptions of certain categories of person from the real estate tax; the petition (accompanied by bill, House, No. 2990) of Michael F. Flaherty that provision be made for real estate tax deferrals for certain homeowners; the petition (accompanied by bill, House, No. 3004) of Theodore C. Speliotis relative to tax abatements for surviving spouses; the petition (accompanied by bill, House, No. 3204) of Michael F. Flaherty relative to the tax exemption granted for certain residential property; the petition (accompanied by bill, House, No. 3207) of Michael F. Flaherty for legislation to limit the amount of tax exempt property that may be allowed in cities and towns; the petition (accompanied by bill, House, No. 3381) of Robert B. Ambler relative to the valuation of taxable real estate; the petition (accompanied by bill, House, No. 3393) of Andrew J. Rogers, Jr., and John F. Cusack relative to real property tax abatements for certain veterans with a disability of more than fifty per cent; the petition (accompanied by bill, House, No. 3395) of Andrew J. Rogers, Jr., and John F. Cusack

relative to real estate tax exemptions for parents who have children in state or private colleges; the petition (accompanied by bill, House, No. 3397) of Andrew J. Rogers, Jr., and John F. Cusack relative to real estate tax exemptions for parents who have children in private elementary or high schools; the petition (accompanied by bill, House, No. 3570) of Stephen J. Karol, John H. Flood, Kenneth M. Lemanski and Michael W. Morrissey for legislation to restore certain property tax exemptions to the elderly, veterans, widows, orphans and blind persons following revaluation; the petition (accompanied by bill, House, No. 3584) of Michael W. Morrissey and Kenneth M. Lemanski for legislation to grant surviving spouses of fire fighters and police officers killed in the line of duty an exemption from the tax on real estate; the petition (accompanied by bill, House, No. 3587) of Gregory W. Sullivan and another for legislation to amend the law concerning property exempt from taxation; the petition (accompanied by bill, House, No. 3759) of William F. Galvin for legislation to require certain landlords to pay to tenants a proportionate share of real estate tax decreases; the petition (accompanied by bill, House, No. 3960) of William P. Nagle, Jr., and another for legislation to exempt certain greenhouses from real estate taxation; the petition (accompanied by bill, House, No. 4107) of Howard C. Cahoon, Jr., that the towns of Nantucket and Oak Bluffs be reimbursed by the Commonwealth for real estate taxes lost due to exempt property of the Woods Hole, Martha's Vineyard and Nantucket Steamship Authority; the petition (accompanied by bill, House, No. 4110) of Howard C. Cahoon, Jr., that the town of Tisbury be reimbursed by the Commonwealth for taxes lost on property of the Woods Hole, Martha's Vineyard and Nantucket Steamship Authority; the petition (accompanied by bill, House, No. 4128) of John H. Loring relative to the property tax exemption of certain surviving spouses and minor children whose father or mother is deceased; the petition (accompanied by bill, House, No. 4131) of John H. Loring relative to further regulating real estate tax exemptions; the petition (accompanied by bill, House, No. 4137) of John H. Loring for legislation to correct a provision of the General Laws relative to real estate tax exemptions; the petition (accompanied by bill, House, No. 4297) of Kevin W. Fitzgerald for legislation to clarify the tax status of real estate owned by redevelopment and housing authorities; the petition (accompanied by bill, House, No. 4325) of Rosaire Rajotte relative to

real estate tax exemptions for surviving spouses and children of sailors and soldiers who served in the armed forces of the United States; the petition (accompanied by bill, House, No. 4326) of Rosaire Rajotte relative to real estate tax exemptions for recipients of the combat infantry badge; the petition (accompanied by bill, House, No. 4507) of Alfred E. Saggese, Jr., for legislation to increase the real estate tax abatement granted to eligible veterans; the petition (accompanied by bill, House, No. 4670) of Paul E. Caron for legislation to exempt fair market value of the domicile of certain persons for the purpose of granting abatements; the petition (accompanied by bill, House, No. 4823) of Haden G. Greenhalgh that provision be made for a partial property tax exemption for property on which is situated a commercial florist business; the petition (accompanied by bill, House, No. 5100) of Haden G. Greenhalgh for legislation to establish a real property tax abatement for certain plastic framed greenhouses used in commercial businesses; the petition (accompanied by bill, House, No. 5239) of Jonathan L. Healy relative to liens on agricultural lands under the law regulating the assessment of agricultural and horticultural land; the petition (accompanied by bill, House, No. 5308) of Rosaire Rajotte relative to the granting of real estate tax exemptions to spouses of servicemen who lost their lives in Lebanon and other areas of armed conflict; the petition (accompanied by bill, House, No. 5349) of Henry R. Grenier that the city of Worcester and the town of Leicester be directed to pay a certain sum of money to the town of Paxton in lieu of taxes for certain land used for water and watershed purposes in said town of Paxton, and the petition (accompanied by bill, House, No. 5499) of A. Joseph DeNucci and another for legislation to authorize cities and towns to increase the size of the gross estate of veterans' organizations exempted from taxation, reports recommending that the accompanying bill (House, No. 5990) ought to pass.

For the committee,

RICHARD T. MOORE.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING REAL ESTATE TAX EXEMPTIONS OF ORGANIZATIONS OF VETERANS OF WAR.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause fifth of section five of Chapter fifty-nine of the General
2 Laws, as most recently amended by Chapter 823 of the Acts of
3 1974, is hereby further amended by striking out said section and
4 inserting in place thereof the following: —

5 Fifth, the real and personal estate belonging to or held in trust
6 for the benefit of incorporated organizations of veterans of any war
7 in which the United States has been engaged, to the extent of four
8 hundred thousand dollars, if actually used and occupied by such
9 association, and if the net income from said property is used for
10 charitable purposes; but it shall not be exempt for any year in
11 which such association or the trustees holding for the benefit of
12 such association wilfully omit to bring into the assessors the list
13 and statement required by section twenty-nine.



THE UNIVERSITY OF CHICAGO

Office of the Registrar
540 East 57th Street
Chicago, Illinois

Dear Sir:

I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the matter mentioned therein.

The same has been referred to the proper authorities and they will advise you as soon as a decision has been reached.

I am, Sir, very respectfully,
Your obedient servant,
[Signature]