

# HOUSE . . . . No. 220

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By Mr. Boot of Lynn, petition of Frank E. Boot for temporarily exempting from taxation certain real property of residents of the Commonwealth serving in the armed forces of the United States and their spouses. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT TEMPORARILY EXEMPTING FROM TAXATION CERTAIN REAL PROPERTY OF RESIDENTS OF THE COMMONWEALTH SERVING IN THE ARMED FORCES OF THE UNITED STATES AND THEIR 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. Real estate of a resident of the com-  
2 monwealth serving in the armed forces of the United  
3 States while engaged in hostilities under the flag of  
4 the United Nations, or in a state of war arising out  
5 of and as a result of such hostilities, or of the spouse  
6 of such resident, or of both if the real estate is owned  
7 by them as joint tenants, as tenants in common, or  
8 tenants by the entirety, and the interest in such real  
9 estate which either or both may own in real estate  
10 owned by them or either of them with others, shall  
11 in each year during any portion of which such resident  
12 is in such service but in no event not later than the  
13 year during which such existing hostilities or states  
14 of war arising out of and as a result of such hostilities

15 are terminated, be exempt from taxation under the  
16 provisions of chapter fifty-nine of the General Laws  
17 and taxes assessed for the year nineteen hundred and  
18 fifty shall be abated to the extent that the assessors  
19 shall find that the payment of the tax thereon by the  
20 resident, or by the spouse of such resident, would  
21 constitute a hardship, but in no event in excess of  
22 five thousand dollars in the aggregate; provided  
23 that such real estate shall be occupied in whole or in  
24 part as a home by such resident; and provided,  
25 further that such resident or the spouse of such  
26 resident, or a person thereunto authorized by such  
27 resident or spouse, in a writing filed with the assessors  
28 prior to October first following the effective date of  
29 this act if such resident is then in such service or  
30 prior to October first following the entry of such  
31 resident into such service, as the case may be, and  
32 also filed prior to October first in each subsequent  
33 year while such resident remains in such service,  
34 shall apply for such abatement or exemption, stating  
35 under the penalties of perjury that such real estate  
36 is so occupied and the payment of the full amount  
37 of the tax imposed by chapter fifty-nine would con-  
38 stitute a hardship to such resident or the spouse of  
39 such resident, as the case may be.

1 SECTION 2. Notwithstanding the provisions of  
2 section fifty-nine of chapter fifty-nine and section  
3 three A of chapter sixty of the General Laws, any  
4 person entitled under the provisions of section one  
5 of this act to an abatement or exemption of taxes  
6 assessed to him for the year nineteen hundred and  
7 fifty may make an application for such abatement or  
8 exemption at any time prior to October first, nineteen  
9 hundred and fifty-one.