

By Mr. Manning of Milton, petition of M. Joseph Manning relative to property tax exemptions of disabled veterans. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO DISABLED VETERANS' PROPERTY TAX EXEMPTIONS.

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. Section 5 of chapter 59 of the General Laws is
2 hereby amended by striking out clause twenty-second B, as most
3 recently amended by section 6 of chapter 1110 of the acts of 1975,
4 and inserting in place thereof the following clause: —

5 Twenty-second B, Real Estate of soldiers and sailors and their
6 surviving spouses who are legal residents of the commonwealth
7 and who are veterans, as defined in clause forty-three of section
8 seven of chapter four, and whose last discharge or release from the
9 armed forces were under other than dishonorable conditions, and
10 who were domiciled in Massachusetts for at least six months prior
11 to entering such service, or who have resided in the commonwealth
12 for five consecutive years next prior to the date of filing for
13 exemption under this clause, who according to the records of the
14 Veterans Administration or of any branch of the armed forces by
15 reason of such wartime service in the armed forces of the United
16 States have suffered in the line of duty the loss or permanent loss of
17 use of both feet at or above the ankle, or loss or permanent loss of
18 use of both hands at or above the wrist or loss or permanent
19 loss of use of one foot at or above the ankle and one hand at or
20 above the wrist, or the loss of sight of both eyes as prescribed and
21 certified by the Veterans Administration to the amount of eight
22 thousand dollars or the sum of seven hundred dollars, whichever
23 would result in an abatement of the greater amount of actual taxes
24 due, provided, that such real estate is occupied as his domicile by

25 such person or his surviving spouse and provided, further that if
26 said property be greater than a single family house then only that
27 value of so much of said house as is occupied by said person, or his
28 surviving spouse as his domicile or a proportionate part of seven
29 hundred dollars whichever would result in an abatement of the
30 greater amount of actual taxes due, shall be exempted.

31 After the assessors have allowed an exemption under this clause,
32 no further evidence of the existence of the facts required by this
33 clause shall be required in any subsequent year in the city or town
34 in which the exemption has been so allowed.

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

1 SECTION 2. The provisions of this Act shall apply to taxes
2 levied for fiscal years ending June thirtieth nineteen hundred and
3 seventy-seven and thereafter.