

By Mr. Connolly of Everett, petition of Edward G. Connolly and other members of the General Court for legislation to provide real estate tax exemptions for totally disabled veterans and certain family members of veterans who lost their lives during war service. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

AN ACT TO PROVIDE ONE HUNDRED PERCENT REAL ESTATE TAX EXEMPTION FOR TOTALLY DISABLED VETERANS, OF SUCH VETERANS AND SPOUSES OF VETERANS WHO HAVE LOST THEIR LIVES DURING 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 SECTION 1. Clause twenty-second D of section 5 of chap-
2 ter 59 as appearing in the 1996 Official Edition, is hereby
3 amended by striking out said clause and inserting in place thereof
4 the following:—

5 Twenty-second D, real estate of the surviving spouses of sol-
6 diers or sailors who lost their lives as a result of injury, accident
7 or disease sustained in time of war, insurrection or combat, as
8 members of the armed forces of the United States shall be fully
9 exempt from taxation, provided, such surviving spouse has
10 remained unmarried; and provided, further that said real estate is
11 occupied by such surviving spouse as the primary domicile. No
12 real estate shall be so exempt, which has been conveyed to such
13 surviving spouse to evade taxation. The State Treasurer shall
14 annually reimburse each city and town for the amount of taxes
15 lost by such city and town through abatement to such surviving
16 spouse.

1 SECTION 2. MGL Chapter 55, Section 5, clause twenty-
2 second E is hereby amended by striking out said clause and
3 inserting the following:—

4 Twenty-second E, real estate of soldiers and sailors who are
5 legal residents of the commonwealth and who are veterans as
6 defined in clause forty-three of section seven of chapter four and
7 who, as a result of disabilities contracted while in such wartime
8 service and in the line of duty, have a disability rating of one hun-
9 dred percent as determined by the Veterans Administration and are
10 incapable of working shall be entitled to be fully exempt from tax-
11 ation; and provided, further, the real estate of the surviving spouse
12 of such veteran shall be fully exempt from during the surviving
13 spouses widowhood or widowerhood for the time the spouse is the
14 legal owner thereof and occupies said real estate as the primary
15 domicile. The State Treasurer shall annually reimburse each city
16 and town for the amount of taxes lost by such city and town
17 through abatement to such surviving spouse.

18 After the assessors have allowed an exemption under this
19 clause, the assessors shall require an annual statement certifying
20 that the disability rating as determined by the Veterans
21 Administration has not been reduced to less than one hundred per-
22 cent.

23 No real estate shall be so exempt, which the assessors shall
24 adjudge, has been conveyed to such soldier or sailor to evade
25 taxation.