

By Mr. Natsios of Holliston, petition of Andrew S. Natsios and Kevin Poirier that provision be made for property tax abatements for paraplegic veterans. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT PROVIDING FOR PROPERTY TAX ABATEMENTS FOR PARAPLEGIC 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. Section 5 of chapter 59 as most recently amended
2 by chapter 580 of the Acts of 1978 is hereby further amended by
3 adding the following new clause: Twenty-second F, Real estate of
4 soldiers and sailors and their spouses who are legal residents of the
5 Commonwealth and who are veterans, as defined in clause forty-
6 three of section seven of chapter four and whose last discharge or
7 release from the armed forces was under other than dishonorable
8 conditions, and who were domiciled in Massachusetts for at least
9 six months prior to entering such service or who have resided in the
10 Commonwealth for five consecutive years next prior to date of
11 filing for exemption under this clause, who according to the
12 records of the Veterans Administration or of any branch of the
13 armed forces of the United States by reason of injury received or
14 disease contracted while in such wartime service and in the line of
15 duty, lost or have suffered paralysis of the lower half of the body on
16 both sides, to the amount of the total of actual taxes due, in the case
17 of each person, provided that such real estate is occupied as his
18 domicile by such person, and provided, further, that if said prop-
19 erty be greater than a single family house, then only that value of so
20 much of said house as is occupied by said person as his domicile.
21 After the assessors have allowed an exemption under this clause,
22 no further evidence of the existence of the facts required by this
23 clause shall be required, other than evidence of occupancy as his
24 domicile, in any subsequent year.

25 The state treasurer shall annually reimburse each city and town
26 for the amount of taxes lost by such city or town through an
27 abatement to a paraplegic veteran or the surviving spouse of such
28 paraplegic veteran pursuant to the provisions of this clause.

1 SECTION 2. Section 59 of chapter 59 as most recently
2 amended by chapter 580 of the Acts of 1978 is further amended by
3 adding in the third paragraph after the words "section five" the
4 words: "Twenty-second F".

1 SECTION 3. Section 3A of chapter 60 as most recently
2 amended by chapter 580 of the Acts of 1978 is further amended by
3 adding in each instance after the words "Twenty-second E" the
4 words: "Twenty-second F".