

**HOUSE . . . . . No. 4676**

By Mr. Rogers of Framingham, petition of George Boulanger that provision be made for a real property tax abatement for certain veterans with a disability of more than fifty per cent. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING A REAL PROPERTY TAX ABATEMENT FOR CERTAIN VETERANS WITH A DISABILITY OF MORE THAN FIFTY PERCENT.

*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 5 of chapter 59 of the General Laws is hereby amended  
 2 by inserting after clause twenty-second E the following clause: —  
 3 Twenty-second F, Real estate of soldiers and sailors who are  
 4 legal residents of the commonwealth and who are veterans as  
 5 defined in clause forty-three of section seven of chapter four, and  
 6 who, as a result of disabilities contracted while in such wartime  
 7 service and in the line of duty, have a disability rating of fifty  
 8 percent or more as determined by the veterans administration who  
 9 were domiciled in the commonwealth for at least six months prior  
 10 to entering such service, or who have resided in the commonwealth  
 11 for five consecutive years next prior to date of filing for exemption  
 12 under this clause, to the amount of six thousand dollars or the sum  
 13 of five hundred whichever would result in an abatement of the  
 14 greater amount of actual taxes due, provided, that such real estate  
 15 is occupied as his domicile by such person; and provided further,  
 16 that if said property be greater than a single-family house, then  
 17 only that value of so much of said house as is occupied by said  
 18 person as his domicile or a proportionate part of five hundred and  
 19 twenty-five dollars, whichever would result in an abatement of the  
 20 greater amount of actual taxes due, shall be exempted.

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

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

28 Two thousand dollars of this exemption or up to the sum of one  
29 hundred and seventy-five dollars, whichever basis is applicable,  
30 shall be borne by the city or town; the balance, up to four thousand  
31 dollars of exemption or up to the sum of three hundred and fifty  
32 dollars, whichever basis is applicable, shall be borne by the com-  
33 monwealth; and the state treasurer shall annually reimburse the  
34 city or town for the amount of the tax which otherwise would have  
35 been collected on account of this balance.