

By Mr. Driscoll of Fall River, petition of the Massachusetts League of Cities and Towns and another for legislation to provide an equitable system of financial aid to certain public welfare recipients and to provide for the state assumption of the cost of certain property tax exemptions. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT TO PROVIDE A MORE EQUITABLE SYSTEM OF FINANCIAL AID TO THE ELDERLY, VETERANS, WIDOWS AND OTHER CATEGORIES OF CITIZENS WITH SPECIAL NEEDS AND TO PROVIDE FINANCIAL RELIEF TO PROPERTY TAXPAYERS BY STATE ASSUMPTION OF THE COSTS OF CERTAIN PROPERTY TAX EXEMPTIONS FOR AN INTERIM PERIOD UNTIL THE ORDERLY SUBSTITUTION THEREFOR OF A SERIES OF PROGRAMS PROVIDING EQUIVALENT DIRECT SUBSIDIES TO SUCH CITIZENS.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to provide property tax relief to the citizens of the commonwealth and to provide a more equitable system of financial aid to certain categories of citizens with special needs, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

*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. This act may be cited as the Property Tax  
2 Exemption Reform Act of 1972.

1 SECTION 2. It is the intent of this act to provide relief to  
2 property taxpayers and to improve the effectiveness of finan-  
3 cial aid to certain categories of citizens with special needs by  
4 (a) transferring the burden of costs for certain real estate tax

5 exemptions from the local property tax to state revenue  
6 sources; (b) transferring the burden of administering such tax  
7 exemptions from local financial officials to appropriate social  
8 officials; and (c) establishing a more equitable system of direct  
9 subsidies to such categories of citizens with special needs.

1 SECTION 3. Clause Seventeenth of section 5 of chapter 59  
2 of the General Laws, as amended by chapter 1110 of the acts  
3 of 1971, is hereby further amended by striking out the fourth  
4 sentence, as appearing therein, and inserting in place thereof,  
5 the following sentence: — The amount of the exemption shall  
6 be borne by the commonwealth, and the state treasurer shall  
7 annually reimburse the city or town for the amount of the tax  
8 which otherwise would have been collected.

1 SECTION 4. Clause Twenty-second of section 5 of chapter  
2 59 of the General Laws, as amended by chapter 1110 of the  
3 acts of 1971, is hereby further amended by adding after the  
4 first sentence, as appearing therein, the following sentence: —  
5 The amount of exemption shall be borne by the common-  
6 wealth, and the state treasurer shall annually reimburse the city  
7 or town for the amount of the tax which otherwise would have  
8 been collected.

1 SECTION 5. Clause Twenty-second A of section 5 of chap-  
2 ter 59 of the General Laws, as amended by chapter 1110 of  
3 the acts of 1971, is hereby further amended by striking out the  
4 second paragraph, as appearing therein, and inserting in place  
5 thereof, the following sentence: — The amount of the exemp-  
6 tion shall be borne by the commonwealth, and the state trea-  
7 surer shall annually reimburse the city or town for the amount  
8 of the tax which otherwise would have been collected.

1 SECTION 6. Clause Twenty-second B of section 5 of chap-  
2 ter 59 of the General Laws, as amended by chapter 1110 of  
3 the acts of 1971, is hereby further amended by striking out the  
4 third paragraph, as appearing therein, and inserting in place  
5 thereof, the following sentence: — The amount of the exemp-  
6 tion shall be borne by the commonwealth, and the state trea-

7 surer shall annually reimburse the city or town for the amount  
8 of the tax which otherwise would have been collected.

1 SECTION 7. Clause Twenty-second C of section 5 of chap-  
2 ter 59 of the General Laws, as amended by chapter 1110 of  
3 the acts of 1971, is hereby further amended by striking out the  
4 third paragraph, as appearing therein, and inserting in place  
5 thereof, the following sentence: — The amount of the exemp-  
6 tion shall be borne by the commonwealth, and the state trea-  
7 surer shall annually reimburse the city or town for the amount  
8 of the tax which otherwise would have been collected.

1 SECTION 8. Clause Forty-first of section 5 of chapter 59 of  
2 the General Laws, as amended by chapter 1069 of the acts of  
3 1971, is hereby further amended by adding at the end thereof,  
4 the following sentence: — The amount of the exemption shall  
5 be borne by the commonwealth, and the state treasurer shall  
6 annually reimburse the city or town for the amount of the tax  
7 which otherwise would have been collected.

1 SECTION 9. Clause Forty-second of section 5 of chapter 59  
2 of the General Laws, as amended by chapter 1110 of the acts  
3 of 1971, is hereby further amended by adding at the end  
4 thereof, the following sentence: — The amount of the exemp-  
5 tion shall be borne by the commonwealth, and the state trea-  
6 surer shall annually reimburse the city or town for the amount  
7 of the tax which otherwise would have been collected.

1 SECTION 10. Clause Forty-third of section 5 of chapter 59  
2 of the General Laws, as amended by chapter 1110 of the acts  
3 of 1971, is hereby further amended by adding at the end  
4 thereof, the following sentence: — The amount of the exemp-  
5 tion shall be borne by the commonwealth, and the state trea-  
6 surer shall annually reimburse the city or town for the amount  
7 of the tax which otherwise would have been collected.

1 SECTION 11. Clauses Seventeenth, Twenty-second, Twenty-  
2 second A, Twenty-second B, Twenty-second C, Forty-first,  
3 Forty-second and Forty-third of section five of chapter fifty-

4 nine of the General Laws are hereby repealed, effective Decem-  
5 ber 31, 1973.

1 SECTION 12. There is hereby established a special commis-  
2 sion, to consist of two members of the senate, four members  
3 of the house of representatives, the secretary for communities  
4 and development or his designee, the secretary for elder affairs  
5 or his designee, the secretary of human services or his designee,  
6 the commissioner of corporations and taxation or his designee,  
7 and five persons to be appointed by the governor, one of  
8 whom shall be a representative of the Massachusetts League of  
9 Cities and Towns, one of whom shall be a representative of the  
10 Massachusetts Assessors Association, one of whom shall be a  
11 representative of the Veterans' Service Agents Association, and  
12 one of whom shall be a representative of a local council on the  
13 aging, for the purpose of making an investigation and study as  
14 to methods of making an orderly transition from the repeal of  
15 the law granting property tax exemptions to certain categories  
16 of citizens with special needs to the establishment of equivalent  
17 programs of direct subsidies to such categories of citizens. Said  
18 commission shall report to the general court the results of its  
19 investigation and study, together with its recommendations and  
20 drafts of legislation necessary to carry its recommendations  
21 into effect, by filing the same with the clerk of the house of  
22 representatives on or before the last Wednesday of February, in  
23 the year nineteen hundred and seventy-three.