

**SENATE . . . . . No. 1332**

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The Commonwealth of Massachusetts

PRESENTED BY:

*James B. Eldridge*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to local property tax exemptions for certain persons.

PETITION OF:

NAME:

*James B. Eldridge*

DISTRICT/ADDRESS:

*Middlesex and Worcester*

**SENATE . . . . . No. 1332**

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By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1332) of James B. Eldridge relative to tax exemptions for certain paraplegic veterans. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ SENATE  
□ , NO. 1438 OF 2011-2012.]

**The Commonwealth of Massachusetts**

—————  
**In the Year Two Thousand Thirteen**  
—————

An Act relative to local property tax exemptions for certain persons.

*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 Section 8A of chapter 58 of the General Laws is hereby repealed.

2 SECTION 2. Section 5 of chapter 59 of the General Laws, as amended by sections 7A  
3 and 8 of chapter 108 of the acts of 2012, is hereby amended by deleting the first paragraph and  
4 inserting in place thereof the following paragraph:-

5 The following property shall be exempt from taxation and the date of determination as to  
6 age, ownership or other qualifying factors required by any clause shall be July first of each year  
7 unless another meaning is clearly apparent from the context; provided, however, that any person  
8 who receives an exemption under the provisions of clause Seventeenth, Seventeenth C,  
9 Seventeenth C½, Seventeenth D, Twenty-second, Twenty-second A, Twenty-second B, Twenty-  
10 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-  
11 seventh A, Forty-first, Forty-first B, Forty-first C, Forth-first C½, Forty-second, Forty-third,  
12 Fifty-sixth or Fifty-seventh shall not receive an exemption on the same property under any other  
13 provision of this section, except clause Eighteenth or Forty-fifth.

14 SECTION 3. Section 5 of chapter 59 of the General Laws, as amended by sections 7A  
15 and 8 of chapter 108 of the acts of 2012, is hereby amended by inserting after the fourth  
16 paragraph of Clause Twenty-second E, the following clause:-

17 Twenty-second F, Real estate of soldiers and sailors and their spouses who are legal  
18 residents of the commonwealth and who are veterans, as defined in clause 43 of section 7 of  
19 chapter 4, and whose last discharge or release from the armed forces was under other than  
20 dishonorable conditions, and who were domiciled in Massachusetts for at least 6 months prior to  
21 entering such service, or who have resided in the commonwealth for 5 consecutive years next  
22 prior to the date of filing for exemption under this clause, and who according to the records of  
23 the Veterans Administration or of any branch of the armed forces of the United States by reason  
24 of injury received while in such service and in the line of duty are paraplegics, provided, that  
25 such real estate is occupied as his domicile by such person; and provided further, that if said  
26 property be greater than a single-family house, then only that value of so much of said house as  
27 is occupied by said person as his domicile shall be exempted. An exemption under this clause  
28 shall continue unchanged for the benefit of the surviving spouse after the death of such disabled  
29 veteran as long as the surviving spouse of the qualified veteran shall remain an owner and  
30 occupant of a domicile subject to the exemption.

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

33 Two thousand dollars of this exemption or up to the sum of 175 dollars, whichever basis  
34 is applicable, shall be borne by the city or town; the balance shall be borne by the  
35 commonwealth; and the state treasurer shall annually reimburse the city or town for the amount  
36 of the tax which otherwise would have been collected on account of this balance.

37 SECTION 4. Section 5 of said chapter 59, as amended by sections 7A and 8 of chapter  
38 108 of the acts of 2012, is hereby further amended by deleting the words “and Twenty-second  
39 E”, in the fifth paragraph of Clause Twenty-second E and inserting in place thereof the following  
40 words:- , Twenty-second E and Twenty-second F.

41 SECTION 5. Section 5C of said chapter 59, as appearing in the 2010 Official Edition, is  
42 hereby amended by striking the words “of section fifty-eight A of chapter 58 and”, as appearing  
43 in line 14.

44 SECTION 6. Chapter 59 of the General Laws, as appearing in the 2010 Official Edition,  
45 is hereby amended by adding the following section-:

46 Section 5C½. In a city or town which accepts this section and is certified by the  
47 commissioner to be assessing all property at full and fair cash valuation, a taxpayer who  
48 otherwise qualifies for an exemption under any clause specifically listed in the first paragraph of  
49 section 5 for which receipt of another exemption on the same property is prohibited, shall be

50 granted an additional exemption which shall be uniform for all exemptions and the amount of  
51 which shall not exceed 100 per cent of the exemption for which the taxpayer qualifies, as may be  
52 determined by the legislative body of the city or town, subject to its charter, no later than the  
53 beginning of the fiscal year to which the tax relates. Notwithstanding any provision of this  
54 chapter to the contrary, the exemption shall be in addition to any exemption allowable under  
55 section 5; provided, however, that in no instance shall the taxable valuation of such property,  
56 after all applicable exemptions be reduced below 10 per cent of its full and fair cash valuation,  
57 except through the applicability of clause Eighteenth of section 5; and provided, further, that the  
58 additional exemption shall not result in any taxpayer paying less than the taxes paid in the  
59 preceding fiscal year. Acceptance of this section by a city or town shall not increase the amount  
60 which it otherwise would have been reimbursed by the commonwealth under the respective  
61 clause.

62 SECTION 7. Section 59 of chapter 59, as appearing in the 2010 Official Edition, is  
63 hereby amended by striking out the third paragraph and inserting in place thereof the following  
64 paragraph:-

65 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C½,  
66 Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-  
67 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-  
68 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third,  
69 Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section five may be made on or before  
70 December fifteenth of the year to which the tax relates, or if the bill or notice is first sent after  
71 September fifteenth of such year, within 3 months after the bill or notice is so sent.

72 SECTION 8. Section 4 of chapter 73 of the acts of 1986, as amended by chapter 126 of  
73 the acts of 1988 is hereby repealed.