SENATE DOCKET, NO. 62 FILED ON: 1/14/2011

SENATE . . . . . No. 1438

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:

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	
	☐ *[District]*
	☐

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SENATE . . . . . No. 1438

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1438) of James B. Eldridge relative to tax exemptions for certain paraplegic veterans. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2874* OF 2009-2010.]

The Commonwealth of Massachusetts

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:

SECTION 1. Section 8A of chapter 58 of the General Laws is hereby repealed.

SECTION 2. Section 5 of chapter 59 of the General Laws, as amended by sections 39, 40, 41 and 42 of chapter 188 of the acts of 2010, is hereby amended by deleting the first paragraph and inserting in place thereof the following paragraph:-

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

SECTION 3. Section 5 of chapter 59 of the General Laws, as amended by sections 39, 40, 41 and 42 of chapter 188 of the acts of 2010, is hereby amended by inserting after the fourth 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 Stated 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 so appearing, is hereby further
38 amended by deleting the words ?and Twenty-second E?, in the fifth paragraph of clause 22E and
39 inserting in place thereof the following words:- , Twenty-second E and Twenty-second F.

40 SECTION 5. Section 5C of said chapter 59, as appearing in the 2008 Official
41 Edition, is hereby amended by striking the words ?of section fifty-eight A of chapter 58 and?.

42 SECTION 6. Chapter 59 of the General Laws, as appearing in the 2008 Official
43 Edition, is hereby amended by adding the following section-:

44 Section 5C. In a city or town which accepts this section and is certified by the
45 commissioner to be assessing all property at full and fair cash valuation, a taxpayer who
46 otherwise qualifies for an exemption under any clause specifically listed in the first paragraph of
47 section 5 for which receipt of another exemption on the same property is prohibited, shall be
48 granted an additional exemption which shall be uniform for all exemptions and the amount of
49 which shall not exceed 100 per cent of the exemption for which the taxpayer qualifies, as may be
50 determined by the legislative body of the city or town, subject to its charter, no later than the
51 beginning of the fiscal year to which the tax relates. Notwithstanding any provision of this
52 chapter to the contrary, the exemption shall be in addition to any exemption allowable under
53 section 5; provided, however, that in no instance shall the taxable valuation of such property,

54 after all applicable exemptions be reduced below 10 per cent of its full and fair cash valuation,
55 except through the applicability of clause Eighteenth of section 5; and provided, further, that the
56 additional exemption shall not result in any taxpayer paying less than the taxes paid in the
57 preceding fiscal year. Acceptance of this section by a city or town shall not increase the amount
58 which it otherwise would have been reimbursed by the commonwealth under the respective
59 clause.

60 SECTION 7. Section 59 of chapter 59, as appearing in the 2008 Official
61 Edition, is hereby amended by striking out the third paragraph and inserting in place thereof the
62 following paragraph:-

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

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