SENATE DOCKET, NO. 1109 FILED ON: 1/17/2013

SENATE . . . . . No. 1332

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 adoption of the accompanying bill:

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	*Middlesex and Worcester*

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SENATE . . . . . No. 1332

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

[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:

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 Section 8A of chapter 58 of the General Laws is hereby repealed.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 7A and 8 of chapter 108 of the acts of 2012, 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 C½, 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 C½, 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 7A and 8 of chapter 108 of the acts of 2012, is hereby amended by inserting after the fourth paragraph of Clause Twenty-second E, the following clause:-

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

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

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

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

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

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

Section 5C½. In a city or town which accepts this section and is certified by the commissioner to be assessing all property at full and fair cash valuation, a taxpayer who otherwise qualifies for an exemption under any clause specifically listed in the first paragraph of section 5 for which receipt of another exemption on the same property is prohibited, shall be granted an additional exemption which shall be uniform for all exemptions and the amount of which shall not exceed 100 per cent of the exemption for which the taxpayer qualifies, as may be determined by the legislative body of the city or town, subject to its charter, no later than the 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.