

By Mr. Nelson of Braintree, petition of Chester W. Nelson relative to exempting further from taxation certain real estate owned by widows over seventy years of age. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Four.

AN ACT TO FURTHER EXEMPT FROM TAXATION CERTAIN REAL ESTATE OWNED BY WIDOWS OVER SEVENTY YEARS OF AGE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause Seventeenth of section 5 of chapter 59 of
2 the General Laws, as most recently amended by
3 section 1 of chapter 227 of the acts of 1941, is hereby
4 further amended by inserting before the word "real"
5 in line 1 the words: — real estate to the value of two
6 thousand dollars, of a widow over the age of seventy
7 years who has occupied it as a domicile for at least
8 ten years and in which her equity does not exceed
9 eight thousand dollars and otherwise, — so as to read
10 as follows: — Seventeenth, Subject to section five A,
11 real estate to the value of two thousand dollars, of
12 a widow over the age of seventy years who has oc-
13 cupied it as a domicile for at least ten years and in
14 which her equity does not exceed eight thousand
15 dollars and otherwise, real estate, to the value of
16 two thousand dollars, of a widow, of a person over
17 the age of seventy-five, or of any minor whose father
18 is deceased, occupied by such widow, person or minor
19 as her or his domicile; provided, that the whole es-
20 tate, real and personal, of such widow, person or

21 minor does not exceed in value the sum of two thousand
22 dollars, exclusive of property otherwise exempt under
23 the twelfth, twentieth and twenty-first clauses of
24 this section and exclusive of the value of the mortgage
25 interest held by persons other than the person or
26 persons to be exempted in such mortgaged real estate
27 as may be included in such whole estate; but if, the
28 value of such whole estate being less than two thousand
29 dollars, the combined value thereof and of such mort-
30 gage interest exceeds two thousand dollars, the amount
31 so exempted shall be two thousand dollars. No real
32 estate shall be so exempt which the assessors shall
33 adjudge has been conveyed to such widow, person or
34 minor to evade taxation. A widow, person or minor
35 aggrieved by any such judgment may appeal to the
36 county commissioners or to the appellate tax board
37 within the time and in the manner allowed by section
38 sixty-four or sixty-five, as the case may be.