

By Mr. Johnston of Marshfield, petition of Philip W. Johnston relative to making changes in the real estate tax abatement law for certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING CHANGES IN THE REAL ESTATE ABATEMENT LAW FOR CERTAIN ELDERLY 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 Clause Forty-first of section 5 of chapter 59 of the General Laws
2 is hereby amended by striking out the first two sentences and
3 inserting in place thereof the following two sentences:— Forty-
4 first, Real property, to the amount of four thousand dollars
5 valuation or the sum of three hundred and fifty dollars, whichever
6 would result in an abatement of the greater amount of taxes due, of
7 a person sixty-eight years of age or over and occupied by him as his
8 domicile, or of a person who owns the same jointly with his spouse,
9 either of whom is sixty-eight years of age or over, and occupied by
10 them as their domicile, or of a person sixty-eight years of age or
11 over who owns the same jointly or as a tenant in common with a
12 person not his spouse and occupied by him as his domicile;
13 provided, (A) that such person (1) has been domiciled in the
14 commonwealth for the preceding ten years, (2) has so owned and
15 occupied as his domicile such real property or other real property
16 in the commonwealth for five years, or (3) is a surviving spouse
17 who inherits such real property and has occupied such real
18 property or other real property in the commonwealth as his or her
19 domicile for five years and who otherwise qualifies under this
20 clause; (B) that such person had, in the preceding year, gross
21 receipts from all sources whatsoever of less than eleven thousand
22 dollars or, if married, combined gross receipts with his spouse of
23 less than twelve thousand dollars, provided, however, that in

24 computing the gross receipts of an applicant under this clause
25 ordinary business expenses and losses may be deducted, but not
26 personal or family expenses; and (C) that such person had a whole
27 estate, real and personal, not in excess of fifty-five thousand
28 dollars, or, if married, combined total estate, real and personal, not
29 in excess of sixty thousand dollars, exclusive of household
30 furnishings and property already exempt under the twelfth,
31 twentieth, twenty-first and thirty-fifth clauses of this section. In the
32 case of real estate owned by a person jointly or as a tenant in
33 common with a person not his spouse, the amount of his
34 exemption under this clause shall be that proportion of four
35 thousand dollars valuation or the sum of three hundred and fifty
36 dollars, whichever would result in an abatement of the greater
37 amount of taxes due, which the amount of his interest in such
38 property bears to the whole tax due; provided that no exemption
39 shall be granted to any joint tenant or tenant in common unless the
40 gross receipts from all sources whatsoever of each joint tenant or
41 tenant in common is less than eleven thousand dollars or, if
42 married, the combined gross receipts from all sources whatsoever
43 of each joint tenant or tenant in common and his spouse is less than
44 twelve thousand dollars and unless the combined whole estate, real
45 and personal, of each joint tenant or tenant in common is less than
46 fifty-five thousand dollars or, if married, the combined whole
47 estate, real and personal, of each joint tenant or tenant in common
48 and his spouse does not exceed sixty thousand dollars; and
49 provided, further, that no proportion of the exemption shall be
50 denied to any applicant otherwise qualified for the reason that
51 another joint tenant or tenant in common receives a proportion of
52 the total exemption.