

SENATE . . . . . No. 1651

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By Mr. Boverini, a petition (accompanied by bill, Senate, No. 1651) of Walter J. Boverini for legislation relative to property tax exemptions for certain persons over seventy years of age. Taxation.

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**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-four.

AN ACT RELATIVE TO PROPERTY TAX EXEMPTION FOR CERTAIN  
PERSONS 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 Section 5 of Chapter 59 of the General Laws is hereby  
2 amended by striking out clause Forty-one, as most recently  
3 amended by Section 74 of Chapter 514 of the Acts of 1978,  
4 and inserting in place thereof the following: —  
5 Forty-one. Real property, to the amount of six thousand  
6 dollars of taxable valuation or the sum of nine hundred dol-  
7 lars, whichever would amount in an exemption of the greater  
8 amount of taxes due, of a person who has reached his sev-  
9 entieth birthday prior to the fiscal year for which an exemp-  
10 tion is sought and occupied by said person as his domicile, or  
11 of a person who owns the same jointly with his spouse, either  
12 of whom has reached his seventieth birthday prior to the  
13 fiscal year for which an exemption is sought and occupied by  
14 them as their domicile, or for a person who has reached his  
15 seventieth birthday prior to the fiscal year for which an ex-  
16 emption is sought who owns the same jointly or as a tenant  
17 in common with a person not his spouse and occupied by him  
18 as his domicile; provided: (A) that such person (1) has been  
19 domiciled in the commonwealth for the preceding ten years,  
20 (2) has so owned and occupied such real property or other  
21 real property in the commonwealth for five years, or (3) is a  
22 surviving spouse who inherits such real property and has occu-  
23 pied such real property or other real property in the common-  
24 wealth five years and who otherwise qualified under this

25 clause; (B) that such person had, in the preceding year gross  
26 receipts from all sources of less than eight thousand dollars,  
27 or if married, combined gross receipts with his spouse of less  
28 than nine thousand dollars; provided, however, that in comput-  
29 ing the gross receipts of an applicant under this clause ordi-  
30 nary business expenses and losses may be deducted, but not  
31 personal or family expenses; and provided, further, that there  
32 shall be deducted from the total amount received by the appli-  
33 cant under the federal social security or railroad retirement  
34 and from any annuity, pension, or retirement plan established  
35 for employees of the United States government, the govern-  
36 ment of the commonwealth, or the government of any city,  
37 town, county, or special district, included in such gross receipts,  
38 an amount equivalent to the minimum payment then payable  
39 under said federal social security law, as determined by the  
40 Commissioner of Revenue, to a retired worker seventy years  
41 of age or over, if the applicant is unmarried, or to a retired  
42 worker and spouse, both of whom are seventy years of age or  
43 over, if the applicant is married; and (C) that such person  
44 had a whole estate, real and personal, not in excess of twenty  
45 thousand dollars; or if married, not in excess of twenty-three  
46 thousand dollars, provided that real property occupied as his  
47 domicile shall not be included in computing the whole estate  
48 except for any portion of said property which produces in-  
49 come; provided, however, that a taxpayer may, at his option,  
50 elect to include the value of real property occupied as his  
51 domicile in computing the value of his whole estate. If such  
52 real property is included in the whole estate, the value of the  
53 whole estate shall not exceed forty-five thousand dollars, or if  
54 married, fifty thousand dollars. Household furnishings and  
55 property already exempt under the twelfth, twentieth, twenty-  
56 first, and thirty-fifth clauses of this section shall not be in-  
57 cluded in computing the whole estate. In the case of real  
58 property owned by a person jointly or as a tenant in common  
59 with a person not his spouse, the amount of his exemption  
60 under this clause shall be that proportion of six thousand  
61 dollars valuation or the sum of nine hundred dollars, which-  
62 ever would result in an exemption of the greater amount of  
63 taxes due, which the amount of his interest in such property

64 bears to the whole tax due; provided that no exemption shall  
65 be granted to any joint tenant or tenant in common unless the  
66 gross receipts from all sources whatsoever of each joint tenant  
67 or tenant in common is less than eight thousand dollars or,  
68 if married, the combined gross receipts from all sources what-  
69 soever of each joint tenant or tenant in common and his spouse  
70 is less than nine thousand dollars and provided, further, that  
71 there shall be deducted from the total amount received by the  
72 applicant under the federal social security or railroad retire-  
73 ment and from any annuity, pension, or retirement plan estab-  
74 lished for employees of the United States Government, the  
75 government of the commonwealth, or the government of any  
76 city, town, county, or special district, included in such receipts,  
77 an amount equivalent to the minimum payment then payable  
78 under said federal social security law, as determined by the  
79 Commission of Revenue, to a retired worker seventy years of  
80 age or over, if the applicant is unmarried, or to a retired  
81 worker and spouse, both of whom are seventy years of age or  
82 over or, if the applicant is married; and unless the combined  
83 whole estate, real and personal, of each joint tenant or tenant  
84 in common is less than twenty thousand dollars or, if married,  
85 the combined whole estate, real and personal of each joint  
86 tenant or tenant in common and his spouse does not exceed  
87 twenty-three thousand dollars; provided that real property  
88 occupied as their domicile shall not be included in computing  
89 the whole estate except for any portion of said property which  
90 produces income, provided, however, that a taxpayer may, at  
91 his option, elect to include the value of real property occupied  
92 as his domicile in computing the value of his whole estate;  
93 and provided, further, that no proportion of the exemption  
94 shall be denied to any applicant otherwise qualified for the  
95 reason that another joint tenant or tenant in common re-  
96 ceives a proportion of the total exemption. If such real prop-  
97 erty is included in the whole estate the value of the whole  
98 estate of each joint tenant or tenant in common shall not  
99 exceed forty-five thousand dollars, or if married, the value of  
100 the whole estate of each joint tenant or tenant in common and  
101 his spouse shall not exceed fifty thousand dollars. Household  
102 furnishings and property already exempt under the twelfth,

103 twentieth, thirty-first, and thirty-fifth clauses of this section  
104 shall not be included in computing the whole estate.

105 In determining the total period of ownership of an applicant  
106 for exemption under this clause, the time during which the  
107 same property was owned by a husband or wife individually  
108 shall be added to the period during which such property was  
109 owned by said husband and wife jointly. Where a portion of  
110 the real property occupied as a domicile of an applicant under  
111 this clause is located within a municipality other than the  
112 municipality in which the applicant is domiciled, and where  
113 the value of said property, or the taxes, assessed by the muni-  
114 cipality in which such applicant is domiciled would result in  
115 his receiving less than the maximum exemption provided by  
116 this clause, that part of the property of such applicant within  
117 such other municipality shall be exempt to a value, or to an  
118 amount of tax, sufficient to grant the applicant the total maxi-  
119 mum exemption provided by this clause. Any person who re-  
120 ceives an exemption under the provisions of this clause shall  
121 not receive an exemption on the same property under any  
122 other provision of this section except clause Eighteen.