

By Mr. Robinson of Melrose, petition of William G. Robinson relative to exempting certain elderly persons from real estate taxes. Taxation.

The Commonwealth of Massachusetts

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

**AN ACT RELATIVE TO THE EXEMPTION FROM REAL ESTATE TAXES
OF 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 Section 5 of chapter 59 of the General Laws is hereby
2 amended by striking out clause Forty-first, as most recently
3 amended by section 1 of chapter 1069 of the Acts of 1971, and
4 inserting in place thereof the following clause:—

5 Forty-one, Real property, to the amount of four thousand
6 dollars valuation or the sum of three hundred and fifty dollars,
7 whichever would result in an abatement of the greater amount of
8 taxes due, of a person sixty-five years of age or over and
9 occupied by him as his domicile, or of a person who owns the
10 same jointly with his spouse, either of whom is sixty-five years of
11 age or over, and occupied by them as their domicile, or of a
12 person sixty-five years of age or over who owns the same jointly
13 or as a tenant in common with a person not his spouse and
14 occupied by him as his domicile; provided, that such person has
15 retired from active employment or is otherwise unable to
16 continue his employment. In the case of real estate owned by a
17 person jointly or as a tenant in common with a person not his
18 spouse, the amount of his exemption under this clause shall be
19 that proportion of four thousand dollars valuation or the sum of
20 three hundred and fifty dollars, whichever would result in an
21 abatement of the greater amount of taxes due, which the amount
22 of his interest in such property bears to the whole tax due. Where

23 a portion of the real property occupied as a domicile of an
24 applicant under this clause is located within a municipality other
25 than the municipality in which the applicant is domiciled, and
26 where the value of said property, or the taxes, assessed by the
27 municipality in which such applicant is domiciled would result in
28 his receiving less than the maximum exemption provided by this
29 clause, that part of the property of such applicant within such
30 other municipality shall be exempt to a value, or to an amount of
31 tax, sufficient to grant the applicant the total maximum
32 exemption provided by the clause. Any person who receives an
33 exemption under the provisions of this clause shall not receive an
34 exemption on the same property under any other provision of
35 this section except clause Eighteen.