

By Mr. Feeney of Boston, petition of John F. Morley and Michael Paul Feeney for a legislative amendment to the Constitution establishing a homeowners' property tax exemption. Taxation.

The Commonwealth of Massachusetts

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION
ESTABLISHING A HOMEOWNERS' PROPERTY TAX EXEMPTION.

1 A majority of all the members elected to the Senate and House
2 of Representatives, in joint session, hereby declares it to be
3 expedient to alter the Constitution by the adoption of the
4 following Article of Amendment, to the end that it may become a
5 part of the Constitution [if similarly agreed to in a joint session of
6 the next General Court and approved by the people at the state
7 election next following]:

8 **ARTICLE OF AMENDMENT.**

9 ART. . There is exempt from taxation five hundred dollars
10 of the assessed value of a dwelling when occupied by an owner as
11 his principal residence unless the dwelling is receiving another
12 real property exemption. This exemption shall be known as the
13 Homeowners' Property Tax Exemption. This exemption does not
14 extend to property which is rented, vacant, under construction on
15 the lien date or which is vacation or secondary home of the owner
16 or owners.

17 "Dwelling" shall include:

18 (a) A single family dwelling occupied by an owner thereof as his
19 principal place of residence on the lien date.

20 (b) A multiple dwelling unit occupied by an owner thereof on
21 the lien date as his principal place of residence.

22 (c) A condominium occupied by an owner thereof as his
23 principal place of residence on the lien date.

24 (d) "Dwelling" means a building structure or other shelter
25 constituting a place of abode, whether real property or personal
26 property, and any land on which it may be situated.

27 (e) Only one homeowner's property tax exemption shall apply
28 to each dwelling.

29 A two dwelling unit shall be considered as two separate single
30 family dwellings. This exemption shall first be applied to the
31 building structure or other shelter and the excess, if any, shall be
32 applied to any land on which it may be located.

33 The amount of this exemption may be increased or decreased
34 by the general court, but such exemption shall not be reduced
35 below five hundred dollars of such assessed value.

36 The general court shall provide for subventions to cities and
37 towns in this commonwealth in an amount equal to the amount
38 of revenue lost by each such city or town by reason of this
39 homeowner property tax exemption.

40 No increase by the general court in the homeowners' property
41 tax exemption above the amount of five hundred dollars shall be
42 effective for any fiscal year unless the general court appropriates
43 money in an amount sufficient to provide subventions, and shall
44 provide subventions during such fiscal year to each city and town
45 in this commonwealth a sum equal to the amount of revenue lost
46 by each by reason of such increase. Any revenue subvented by the
47 commonwealth to replace revenues lost by reason of the
48 homeowners' property tax exemption may be used by a city or
49 town for such purposes as the city or town may determine.