

By Mr. Kollios of Millbury, petition of Paul Kollios for legislation to increase property tax exemptions for certain persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING PROPERTY TAX EXEMPTIONS FOR CERTAIN 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 sentence, as most
3 recently amended by section 27 of chapter 580 of the acts of 1978,
4 and inserting in place thereof the following sentence: — Real
5 property, to the amount of four thousand dollars of the taxable
6 valuation of real property or the sum of seven hundred and fifty
7 dollars, whichever would amount in an abatement of the greater
8 amount of taxes due, of a person who has reached his seventieth
9 birthday prior to the fiscal year for which an abatement is sought
10 and occupied by said person as his domicile, or of a person who
11 owns the same jointly with his spouse, either of whom has reached
12 his seventieth birthday prior to the fiscal year for which an abate-
13 ment is sought and occupied by them as their domicile, or of a
14 person who has reached his seventieth birthday prior to the fiscal
15 year for which an abatement is sought who owns the same jointly
16 or as a tenant in common with a person not his spouse and
17 occupied by him as his domicile; provided: (A) that such person (1)
18 has been domiciled in the commonwealth for the preceding ten
19 years (2) has so owned and occupied such real property or other
20 real property in the commonwealth for five years, or (3) is a
21 surviving spouse who inherits such real property and has occupied
22 such real property or other real property in the commonwealth for
23 five years and who otherwise qualifies under this clause; (B) that
24 such person had, in the preceding year, gross receipts from all

25 sources of less than ten thousand dollars, or, if married, combined
26 gross receipts with his spouse of less than ten thousand dollars,
27 provided, however, that in computing the gross receipts of an
28 applicant under this clause ordinary business expenses and losses
29 may be deducted, but not personal or family expenses, and provid-
30 ed, further, that there shall be deducted from the total amount re-
31 ceived by the applicant under the federal social security or railroad
32 retirement and from any annuity, pension, or retirement plan estab-
33 lished for employees of the United State government, the govern-
34 ment of the commonwealth, or the government of any city, town,
35 county, or special district, included in such gross receipts, an
36 amount equivalent to the minimum payment then payable under
37 said federal social security law, as determined by the commissioner
38 of revenue, to a retired worker seventy years of age or over, if the
39 applicant is unmarried, or to a retired worker and spouse, both of
40 whom are seventy years of age or over, if the applicant is married;
41 and (C) that such person had a whole estate, real and personal, not
42 in excess of seventeen thousand dollars, or if married, not in excess
43 of twenty thousand dollars, provided that real property occupied
44 by his domicile, shall not be included in computing the whole estate
45 except for any portion of said property which produces income,
46 provided however that a taxpayer may at his option, elect to in-
47 clude the value of real property occupied as his domicile in comput-
48 ing the value of his whole estate.