

HOUSE No. 945

The Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, Jan. 25, 1927.

The committee on Taxation, to whom was referred so much of the recommendations of the Finance Commission of the City of Boston (House, No. 1) as relates to exempting certain property from taxation (House, No. 3), report the accompanying bill (House, No. 945).

For the committee,

JOSEPH EARL PERRY.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Seven.

An Act relative to Exemption from Local Taxation of
Certain Unmarried Women.

*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 seventeenth of section five of chapter fifty-
2 nine of the General Laws, as amended by section one
3 of chapter seventeen of the acts of nineteen hundred and
4 twenty-four, is hereby further amended by striking out,
5 in the third line of said clause, the words "of an un-
6 married woman above the age of twenty-one," — so as
7 to read as follows:— Seventeenth, property, to the
8 amount of one thousand dollars, of a widow, of a person
9 above the age of seventy-five, or of any minor whose
10 father is deceased, who are legal residents of the com-
11 monwealth, whether such property be owned by such
12 persons separately, or jointly, or as tenants in common;
13 provided, that the whole estate, real and personal, of
14 such person does not exceed in value the sum of one
15 thousand dollars, exclusive of property otherwise exempt
16 under the twelfth, twentieth and twenty-first clauses of
17 this section and exclusive of the value of the mortgage
18 interest held by persons other than the person to be
19 exempted in such mortgaged real estate as may be in-
20 cluded in such whole estate; but if, the value of such

21 whole estate being less than one thousand dollars, the
22 combined value thereof and of such mortgage interest
23 exceeds one thousand dollars, the amount so exempted
24 shall be one thousand dollars. If the property of a
25 person entitled to such exemption is taxable in more than
26 one town, or partly without the commonwealth, only
27 such proportion of the one thousand dollars exemption
28 shall be made in any town as the value of the property
29 taxable in such town bears to the whole of the taxable
30 property of such person. No property shall be so exempt
31 which the assessors shall adjudge has been conveyed to
32 such persons to evade taxation. A person aggrieved by
33 any such judgment may appeal to the county commis-
34 sioners within the time and in the manner allowed by
35 section sixty-four.

