

SENATE No. 391

To accompany the petition of William A. Davenport that certain additional property be exempted from taxation. Taxation.

The Commonwealth of Massachusetts

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

An Act exempting Certain Additional Property from Taxation.

1 *Whereas*, The deferred operation of this act
2 would tend to defeat its purpose, therefore it is
3 hereby declared to be an emergency law, neces-
4 sary for the immediate preservation of the public
5 convenience.

*Be it enacted by the Senate and House of Repre-
sentatives in General Court assembled, and by the
authority of the same, as follows:*

1 Section five of chapter fifty-nine of the Gen-
2 eral Laws, as most recently amended by section
3 one of chapter one hundred and ninety-eight of
4 the acts of nineteen hundred and thirty-three, is
5 hereby further amended by striking out subsec-
6 tion seventeenth, as appearing in the Tercen-
7 tenary edition, and inserting in place thereof the
8 following: —

9 Seventeenth, Property, to the amount of two
10 thousand dollars, of a widow, of an unmarried

11 woman, of a person above the age of seventy,
12 of any minor whose father is deceased, of a
13 home-owner who lives with his family in his
14 home, or of a farmer who lives on his farm and
15 carries it on, who are legal residents of the com-
16 monwealth, whether such property be owned
17 by such persons separately, or jointly, or as
18 tenants in common; provided, that the whole
19 estate, real and personal, of such person does
20 not exceed in value the sum of four thousand
21 dollars, exclusive of property otherwise exempt
22 under the twelfth, twentieth and twenty-first
23 clauses of this section. If the property of a
24 person entitled to such exemption is taxable in
25 more than one town, or partly without the com-
26 monwealth, only such proportion of the two
27 thousand dollars exemption shall be made in
28 any town as the value of the property taxable
29 in such town bears to the whole of the taxable
30 property of such person. No property shall be
31 so exempt which the assessors shall adjudge has
32 been conveyed to such persons to evade taxa-
33 tion. A person aggrieved by any such judgment
34 may appeal to the county commissioners or to
35 the board of tax appeals within the time and in
36 the manner allowed by section sixty-four or
37 sixty-five, as the case may be.