

By Mr. Sennott of Cambridge, petition of Beatrice Mason and another relative to exempting from taxation certain real estate of unmarried women over fifty years of age with a dependent parent or parents. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Sixty-One.

AN ACT EXEMPTING FROM TAXATION TO THE VALUE OF TWO THOUSAND DOLLARS REAL ESTATE OWNED BY AN UNMARRIED WOMAN OVER FIFTY YEARS OF AGE WITH A DEPENDENT PARENT OR PARENTS.

*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 amended  
2 by striking out clause Seventeenth, as most recently amended by  
3 chapter 351 of the acts of 1954, and inserting in place thereof the  
4 following clause: —

5 *Seventeenth,* Subject to section five A, real estate to the value  
6 of two thousand dollars, of a widow, of an unmarried woman  
7 over fifty years of age having a dependent parent, or of any minor  
8 whose father is deceased, occupied by such widow, unmarried  
9 woman, or minor as her or his domicile, or a person or persons  
10 over the age of seventy who has owned and occupied it as a  
11 domicile for not less than ten years; provided, that the whole  
12 estate, real and personal, of such widow, unmarried woman, per-  
13 son or minor does not exceed in value the sum of eight thousand  
14 dollars, exclusive of property otherwise exempt under the  
15 twelfth, twentieth and twenty-first clauses of this section and  
16 exclusive of the value of the mortgage interest held by persons  
17 other than the person or persons to be exempted in such mort-  
18 gaged real estate as may be included in such whole estate. No  
19 real estate shall be so exempt which the assessors shall adjudge  
20 has been conveyed to such widow, unmarried woman, person or  
21 minor to evade taxation. Whoever is aggrieved by any such judg-  
22 ment may appeal to the county commissioners or to the appellate  
23 tax board within the time and in the manner allowed by section  
24 sixty-four or sixty-five, as the case may be.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty

AN ACT TO AMEND AN ACT PASSED IN THE YEAR ONE THOUSAND NINE HUNDRED AND SEVENTEEN, RELATIVE TO THE REGISTRATION OF DEEDS, AND TO REVISE AND AMEND AN ACT PASSED IN THE YEAR ONE THOUSAND NINE HUNDRED AND SEVENTEEN, RELATIVE TO THE REGISTRATION OF DEEDS, AND TO REVISE AND AMEND AN ACT PASSED IN THE YEAR ONE THOUSAND NINE HUNDRED AND SEVENTEEN, RELATIVE TO THE REGISTRATION OF DEEDS.

SECTION ONE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWO. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION THREE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION FOUR. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION FIVE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION SIX. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION SEVEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION EIGHT. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION NINE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION ELEVEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWELVE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION THIRTEEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION FOURTEEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION FIFTEEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION SIXTEEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION SEVENTEEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION EIGHTEEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION NINETEEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY ONE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY TWO. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY THREE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY FOUR. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY FIVE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY SIX. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY SEVEN. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY EIGHT. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION TWENTY NINE. The following shall be added to the Acts of the Commonwealth, to wit:—

SECTION THIRTY. The following shall be added to the Acts of the Commonwealth, to wit:—