
By Mr. Porter of Agawam, petition of George W. Porter that provision be made for a real estate tax abatement for certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A CERTAIN TAX ABATEMENT FOR ELDERLY 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 Section 59 of chapter 59 of the General Laws is hereby
- 2 amended by adding at the end thereof the following new para-
- 3 graph:—
- 4 Upon written request on a form approved by the commissioner
- 5 the owner of property used by him as a domicile, if he is over
- 6 seventy years of age or, if owned jointly, if either owner is over
- 7 seventy years of age, and if he has resided for the preceding ten
- 8 years within the commonwealth, shall receive an abatement of
- 9 one half of the tax assessed upon such domicile, provided that
- 10 the amount of such abatement in any year shall not exceed four
- 11 hundred dollars. Persons who are tenants of rented property
- 12 and are using such property as their domicile and are otherwise
- 13 eligible to receive the abatement provided by this paragraph
- 14 shall, upon furnishing such evidence as the commissioner may
- 15 require, receive from the assessors of the city or town where
- 16 such property is located, not later than December first of each
- 17 year, certificates of credit not to exceed four hundred dollars
- 18 which shall be equal to one half of the tax assessed upon such
- 19 property and attributable to so much thereof as is used by them
- 20 for their domicile. Said certificates shall be accepted in payment
- 21 of rent by the owners of such property and shall be valid as
- 22 abatements of the taxes levied thereon.

