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By Mr. Manning of Waltham, petition of the Massachusetts Retired Police & Firefighters Association relative to the real estate tax abatement for certain elderly persons. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT PROVIDING A TAX ABATEMENT FOR CERTAIN 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 5 of chapter 59 of the General Laws is hereby amended  
2 by striking out clause Fortieth, added by chapter 345 of the acts  
3 of 1963, and inserting in place thereof the following clause: —

4 Fortieth, Real property, to the amount of four thousand dol-  
5 lars of a person seventy years of age or over and occupied by  
6 him as a domicile, or of a person who owns the same jointly  
7 with his spouse, either of whom is seventy years of age or over,  
8 and occupied by them as their domicile or of a person seventy  
9 years of age or over who owns the same jointly or as a tenant  
10 in common with a person not his spouse and occupied by him  
11 as his domicile; provided, (A) that such person (1) has been  
12 domiciled in the commonwealth for the preceding ten years, (2)  
13 has owned such real property either individually, jointly, or as  
14 a tenant in common, for the preceding five years, or if such  
15 person has not owned such real property for the preceding five  
16 years consecutively, has so owned and occupied as his domicile  
17 such real property and other real property in the same city or  
18 town for the preceding five years consecutively, and (3) had,  
19 in the preceding year, a net income from taxable sources of less  
20 than four thousand dollars or, if married, a combined net in-  
21 come from all taxable sources with his spouse of less than five

22 thousand dollars, (B) that the total assessed value of all real  
23 property owned by such person or his spouse, or by them jointly  
24 does not exceed fourteen thousand dollars and (C) that, in the  
25 case of real estate owned by a person jointly or as a tenant in  
26 common with a person not his spouse, the amount of his exemp-  
27 tion under this clause shall be that proportion of four thousand  
28 dollars which the amount of his interest in such property bears  
29 to the whole value thereof, provided, no exemption shall be  
30 granted to any joint tenant or tenant in common unless the  
31 combined net income from taxable sources of such joint tenants  
32 or tenants in common and their respective spouses is less than  
33 five thousand dollars.