

HOUSE No. 2943

By Mr. Saulnier of New Bedford, petition of Joseph D. Saulnier for legislation to regulate further the tax exemption of real property of certain elderly persons.
Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE TAX EXEMPTION OF PROPERTY OF 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 Forty-first, as most recently amended by
3 chapter 681 of the acts of 1964, and inserting in place thereof
4 the following clause: —

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

22 or, if married, a combined net income from all sources both tax-
23 able and non-taxable with his spouse of less than five thousand
24 dollars, (B) that the total assessed value of all real property
25 owned by such person or his spouse, or by them jointly, does not
26 exceed fourteen thousand dollars, provided no exemption shall
27 be granted to any joint tenant or tenant in common unless the
28 combined net income from all sources both taxable and non-
29 taxable of such joint tenants or tenants in common and their
30 respective spouse is less than five thousand dollars.