

# HOUSE . . . . . No. 1693

By Mr. Rosen of Dedham (by request), petition of Samuel T. Haraden for legislation to reduce the number of years that persons are required to own real estate before becoming eligible for the tax exemption granted certain elderly persons. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT REDUCING THE PERIOD THAT PERSONS MUST OWN REAL PROPERTY TO BE ELIGIBLE FOR THE TAX EXEMPTION GRANTED 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  
3 by section 1 of chapter 681 of the acts of 1964, and inserting  
4 in place thereof 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, either of whom is seventy years of age or over,  
9 and occupied by them as their domicile or of a person seventy  
10 years of age or over who owns the same jointly or as a tenant  
11 in common with a person not his spouse and occupied by him  
12 as his domicile; provided (A) that such person (1) has been  
13 domiciled in the commonwealth for the preceding ten years,  
14 (2) has owned such real property either individually, jointly,  
15 or as a tenant in common, for the preceding three years, or,  
16 if such person has not so owned such real property for the  
17 preceding three years consecutively, has so owned and occupied  
18 as his domicile such real property and other real property in

19 the same city or town, for the preceding three years consecu-  
20 tively, and (3) had, in the preceding year, a net income from  
21 all sources both taxable and non-taxable of less than four thou-  
22 sand dollars or, if married, a combined net income from all  
23 sources both taxable and non-taxable with his spouse of less  
24 than five thousand dollars, (B) that the total assessed value  
25 of all real property owned by such person or his spouse, or by  
26 them jointly does not exceed fourteen thousand dollars and  
27 (C) that, in the case of real estate owned by a person jointly or  
28 as a tenant in common with a person not his spouse, the amount  
29 of his exemption under this clause shall be that proportion of  
30 four thousand dollars which the amount of his interest in such  
31 property bears to the whole value thereof, provided no exemp-  
32 tion shall be granted to any joint tenant or tenant in common  
33 unless the combined net income from all sources both taxable  
34 and non-taxable of such joint tenants or tenants in common  
35 and their respective spouse is less than five thousand dollars.