

By Messrs. Rockett of Marblehead, Dolan of Ipswich, Carey of Revere and Berry of Peabody, petition of Raymond E. Carey, John T. Berry, John F. Dolan and J. Hilary Rockett for legislation to equalize real estate tax abatements of certain elderly persons. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT EQUALIZING REAL ESTATE ABATEMENTS OF CERTAIN  
ELDERLY HOME OWNERS.

*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 1. Section 5 of chapter 59 of the General Laws is  
2 hereby amended by striking out in the first sentence of clause 41,  
3 as most recently amended by section 1 of chapter 681 of the acts  
4 of 1964, the words "to the amount of four thousand dollars" and  
5 inserting in place thereof the following words:— the amount of  
6 four hundred dollars from the total tax bill.

1 SECTION 2. The Forty-first clause of said section 5 of said  
2 chapter 59 Laws is hereby further amended by striking out sub-  
3 clause (C) and inserting in place thereof the following:—  
4 (C) that, in case of real estate owned by a person jointly or  
5 as a tenant in common with a person not his spouse, the amount  
6 of his exemption under this clause shall be that proportion of  
7 four hundred dollars which the amount of his interest in such  
8 property bears to the whole tax bill thereof; provided no deduc-  
9 tion shall be granted to any joint tenant or tenant in common  
10 unless the combined net income from all sources both taxable  
11 and non-taxable of such joint tenants or tenants in common and  
12 their respective spouse is less than five thousand dollars. Fraud  
13 or willful falsification of report of income shall be punishable  
14 by a fine of five hundred dollars.

