

By Mr. Woods of Franklin, petition of Mitchell Wasnewsky relative to joint tenants receiving proportionate shares of an exemption from taxation granted to certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO A JOINT TENANT RECEIVING HIS PROPORTIONATE SHARE OF AN EXEMPTION 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 Clause Forty-first of section 5 of chapter 59 of the General
2 Laws, as most recently amended by section 1 of chapter 1069
3 of the acts of 1971, is hereby further amended by striking out
4 the second sentence and inserting in place thereof the following
5 sentence: —

6 In the case of real estate owned by a person jointly or as a
7 tenant in common with a person not his spouse, the amount of
8 his exemption under this clause shall be that proportion of
9 four thousand dollars valuation or the sum of three hundred
10 and fifty dollars, whichever would result in an abatement of
11 the greater amount of taxes due, which the amount of his
12 interest in such property bears to the whole tax due.

