

SENATE No. 1341

By Mr. LoPresti, a petition (accompanied by bill, Senate, No. 1341) of Michael LoPresti, Jr., for legislation to repeal the law imposing limitations on the amount of personal property which may be held by certain elderly persons applying for exemption from real estate taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REPEALING THE LAW IMPOSING LIMITATIONS ON THE AMOUNT OF PERSONAL PROPERTY WHICH MAY BE HELD BY CERTAIN ELDERLY PERSONS APPLYING FOR EXEMPTION FROM REAL ESTATE TAXES.

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. Clause Forty-first of section 5 of chapter 59 of
2 the General Laws is hereby amended by striking out the first
3 two sentences, as appearing in section 1 of chapter 456 of the
4 acts of 1970, and inserting in place thereof the following two
5 sentences:—, Real property, to the amount of four thousand
6 dollars valuation or the sum of three hundred and fifty dollars,
7 whichever would result in an abatement of the greater amount
8 of taxes due, of a person seventy years of age or over and
9 occupied by him as his domicile, or of a person who owns the
10 same jointly with his spouse, either of whom is seventy years
11 of age or over, and occupied by them as their domicile, or of
12 a person seventy years of age or over who owns the same
13 jointly or as a tenant in common with a person not his spouse
14 and occupied by him as his domicile; provided, (A) that such
15 person (1) has been domiciled in the commonwealth for the pre-
16 ceding ten years, (2) has so owned and occupied as his domicile
17 such real property or other real property in the commonwealth
18 for five years, or (3) is a surviving spouse who inherits such
19 real property and has occupied such real property or other real
20 property in the commonwealth as his or her domicile for five
21 years and who otherwise qualifies under this clause; (B) that
22 such person had in the preceding year, gross receipts from all
23 sources whatsoever except any and all Social Security in-

24 come of less than six thousand dollars, or, if married, combined
25 gross receipts with his spouse of less than seven thousand dol-
26 lars, provided, however, that in computing the gross receipts of
27 an applicant under this clause ordinary business expenses and
28 losses may be deducted, but not personal or family expenses;
29 and (C) that such person had real estate, not in excess of
30 forty thousand dollars, or if married, combined real estate
31 not in excess of forty-five thousand dollars. In the case of
32 real estate owned by a person jointly or as a tenant in com-
33 mon with a person not his spouse, the amount of his exemp-
34 tion under this clause shall be that proportion of four thou-
35 sand dollars valuation or the sum of three hundred and fifty
36 dollars, whichever would result in an abatement of the greater
37 amount of taxes due, which the amount of his interest in such
38 property bears to the whole tax due; provided that no exemp-
39 tion shall be granted to any joint tenant or tenant in common
40 unless the gross receipts from all sources whatsoever of each
41 joint tenant or tenant in common is less than six thousand dol-
42 lars or, if married, the combined gross receipts from all sources
43 whatsoever of each joint tenant or tenant in common and his
44 spouse is less than seven thousand dollars and unless the real
45 estate of each joint tenant or tenant in common is less than
46 thirty thousand dollars, or if married, the combined real estate
47 of each joint tenant or tenant in common and his spouse does
48 not exceed thirty-five thousand dollars; and provided, further,
49 that no proportion of the exemption shall be denied to any
50 applicant otherwise qualified for the reason that another joint
51 tenant in common receives a proportion of the total exemption.

1 SECTION 2. This act shall apply to taxes levied for the years
2 nineteen hundred and seventy-two and subsequent years.