

SENATE No. 1695

By Mr. Parker, a petition (accompanied by bill, Senate, No. 1695) of Joseph L. Amaral and John F. Parker for legislation to remove the ten per cent minimum valuation on real property of certain elderly persons under the tax classification law. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT REMOVING THE TEN PER CENT MINIMUM VALUATION ON REAL PROPERTY OF CERTAIN ELDERLY PERSONS UNDER THE TAX CLASSIFICATION LAW.

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 5C of chapter 59 of the General Laws is hereby
2 amended by inserting in line 11, as appearing in section 12
3 of chapter 797 of the acts of 1979, after the words "clause
4 eighteen", the words: —

5 "or clause forty-first or clause forty-first A"

6 so that the sentence will read: —

7 This exception shall be in addition to any exemption allow-
8 able under section five; provided, however, that in no instance
9 shall the taxable valuation of such property after all applicable
10 exemptions be reduced below ten per cent of its full and fair
11 cash valuation, except through the applicability of clause
12 eighteen or clause forty-first or clause forty-first A of section
13 five.

