

By Mr. Murphy of Peabody, petition of John E. Murphy, Jr., for legislation to increase certain real estate valuations relative to tax exemptions. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT INCREASING CERTAIN REAL ESTATE VALUATIONS RELATIVE TO TAX EXEMPTIONS.

*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 Seventeenth of section 5 of chapter 59 of  
2 the General Laws is hereby amended by striking out the first  
3 sentence, as most recently amended by section 1 of chapter 696 of  
4 the acts of 1973, and inserting in place thereof the following  
5 sentence: — Real estate, to the value of two thousand dollars or the  
6 sum of one hundred and seventy-five dollars, whichever would  
7 result in an abatement of the greater amount of actual taxes due, of  
8 a widow, or of any minor whose father is deceased, occupied by  
9 such widow, or minor as her or his domicile, or a person or persons  
10 over the age of seventy-five who has owned and occupied it as a  
11 domicile for not less than ten years; provided, that the whole estate,  
12 real and personal, of such widow, person or minor does not exceed  
13 in value the sum of twenty thousand dollars, exclusive of property  
14 otherwise exempt under the twelfth, twentieth and twenty-first  
15 clauses of this section and exclusive of the value of the mortgage  
16 interest held by person other than the person or persons to be  
17 exempted in such mortgaged real estate as may be included in such  
18 whole estate.

1 SECTION 2. Notwithstanding any other provisions of this  
2 section to the contrary, the valuation of real estate for tax  
3 exemption in clauses Seventeenth, Twenty-second and Forty-first  
4 of section five of chapter fifty-nine of the General Laws shall be  
5 increased by a percentage equal to the cost of living increase as  
6 defined by the United States Department of Labor.

