

By Representatives Teahan of Whitman, Metayer of Braintree and Conway of Nantucket, petition of Robert S. Teahan, John Sydney Conway and Elizabeth N. Metayer relative to the abatement of taxes on real estate for the elderly and certain other persons. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO THE ABATEMENT OF TAXES ON REAL ESTATE FOR THE ELDERLY AND CERTAIN OTHER 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 SECTION 1. Clause seventeenth of Section 5, Chapter 59 of  
2 the General Laws, as most recently amended by Chapter 696 of the  
3 acts of 1973, is hereby further amended by striking said clause and  
4 inserting in place thereof the following:— Clause Seventeenth.  
5 Real estate, to the value of three thousand dollars or the sum of two  
6 hundred and fifty dollars, whichever would result in an abatement  
7 of the greater amount of actual taxes due, of a surviving spouse or  
8 of any minor whose parent is deceased, occupied by such spouse or  
9 minor as his or her domicile, or a person or persons over the age of  
10 sixty-five who has owned and occupied it as a domicile for not less  
11 than ten years; provided, that the whole estate, real and personal,  
12 of such surviving spouse, person or minor does not exceed in value  
13 the sum of forty thousand dollars, exclusive of property otherwise  
14 exempt under the twelfth, twentieth and twenty-first clauses of this  
15 section and exclusive of the value of the mortgage interest held by  
16 persons other than the person or persons to be exempted in such  
17 mortgaged real estate as may be included in such whole estate. No  
18 real estate shall be so exempt which the assessors shall adjudge has  
19 been conveyed to such surviving spouse, person or minor to evade  
20 taxation. A surviving spouse, person or minor aggrieved by any  
21 such judgment may appeal to the county commissioners or to the  
22 appellate tax board within the time and in such manner allowed by  
23 section sixty-four or sixty-five, as the case may be. Where the  
24 whole estate, real and personal, of such surviving spouse, person or

25 minor exceeds in value the sum of eight thousand dollars, exclusive  
26 of property otherwise exempt as aforesaid and exclusive of the  
27 value of the mortgage interest as aforesaid, this exemption shall be  
28 borne by the commonwealth, and the state treasurer shall annually  
29 reimburse the city or town for the amount of the tax which  
30 otherwise would have been collected. Any exemption under this  
31 clause, to the value of three thousand dollars or the sum of two  
32 hundred and fifty dollars, whichever would result in an abatement  
33 of the greater amount of actual taxes due may be apportioned  
34 among the persons whose title to the real estate was acquired under  
35 the provisions of section three of chapter one hundred and ninety  
36 and who qualify for an exemption under this clause.

1 SECTION 2. Clause forty-first of Section 5, Chapter 59 of the  
2 General Laws, as most recently amended by Chapter 347 of the  
3 Acts of 1974, is hereby further amended by striking in the first and  
4 second lines of said clause and in the thirty-fourth line of said  
5 clause the words "four hundred dollars valuation or the sum of  
6 three hundred and fifty-dollars" and inserting in place thereof the  
7 following: — six thousand dollars valuation or the sum of four  
8 hundred and fifty dollars.

1 SECTION 3. Clause forty-first of Section 5, Chapter 59 of the  
2 General Laws is hereby further amended by striking in the third,  
3 fifth, sixth, twenty-fifth and twenty-sixth lines of said clause the  
4 words 'seventy years' and inserting in place thereof the  
5 following: — sixty-five years.

1 SECTION 4. Clause forty-first of Section 5, Chapter 59 of the  
2 General Laws is hereby further amended by striking in the twenty-  
3 eighth line of said clause and in the forty-second and forty-third  
4 lines of said clause the words 'forty thousand dollars' and inserting  
5 in place thereof the following: — fifty thousand dollars.

1 SECTION 5. Clause forty-first of Section 5, Chapter 59 of the  
2 General Laws is hereby further amended by striking in the twenty-  
3 ninth line of said clause and in the forty-fourth and forty-fifth lines  
4 of said clause the words 'forty-five thousand dollars' and inserting  
5 in place thereof the following: — fifty-five thousand dollars.