

By Mr. Nagle of Northampton, petition of William P. Nagle, Jr., for legislation to increase exemptions from real estate taxes to certain persons. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT PROVIDING INCREASED EXEMPTIONS FROM REAL ESTATE TAXES FOR CERTAIN CATEGORIES OF INDIVIDUALS.

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 twenty-second of section 3 of chapter 59 of
2 the General Laws, as most recently amended by chapter 580 of the
3 Acts of 1978, is hereby amended by striking out in paragraph 1 the
4 words, "two thousand dollars of assessed taxable valuation or the
5 sum of one hundred and seventy-five dollars," and inserting in
6 place thereof the following words, "six thousand dollars of as-
7 sessed taxable valuation or the sum of five hundred dollars."

1 SECTION 2. Paragraph (E) of said clause twenty-second of
2 said section 5 of said chapter 59 as amended by striking out the
3 words "two thousand dollars of the taxable valuation of real
4 property or the sum of one hundred and seventy-five dollars" and
5 inserting in place thereof the following words, "six thousand dol-
6 lars of the taxable valuation of real property or the sum of five
7 hundred dollars."

1 SECTION 3. Clause twenty-second A of said section 5 of said
2 chapter 59, as most recently amended by section 21 of said chapter
3 580, is hereby further amended by striking out the words, "four
4 thousand dollars of the taxable valuation of real property or the
5 sum of three hundred and fifty dollars" and inserting in place
6 thereof the following words, "six thousand dollars of the taxable
7 valuation of real property or the sum of five hundred dollars".

1 SECTION 4. Said clause twenty-second A of said section 5 of
2 said chapter 59, is hereby further amended by striking out the
3 second paragraph, and inserting in place thereof the following
4 paragraph: —

5 Two thousand dollars of this exemption or up to one hundred
6 and seventy-five dollars, whichever basis is applicable shall be
7 borne by the city or town; the balance, up to four thousand dollars
8 of exemption or up to the sum of three hundred and twenty-five
9 dollars, whichever basis is applicable, shall be borne by the com
10 monwealth; and the state treasurer shall annually reimburse the
11 city or town for the amount of the tax which otherwise would have
12 been collected on account of the balance.

1 SECTION 5. Clause twenty-second D of said section 5 of said
2 chapter 59, as most recently amended by section 24 of said chapter
3 580, is hereby further amended by striking out the words, “two
4 thousand dollars of the taxable valuation of real property or the
5 sum of one hundred and seventy-five dollars,” and inserting in
6 place thereof the following words, “six thousand dollars of the
7 taxable valuation of real property or the sum of five hundred
8 dollars.”