

By Messrs. Rogers of Framingham and Cusack of Arlington, petition of Andrew J. Rogers, Jr., and John F. Cusack relative to reducing the age requirements for elderly tax abatements. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REDUCING THE AGE REQUIREMENTS OF AN ELDERLY TAX ABATEMENT.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause forty-first of section 5 of chapter 59 of the General Laws,
2 as most recently amended by section 27 of chapter 580 of the acts of
3 1978, is hereby further amended by striking out the first sentence
4 and inserting in place thereof the following sentence: —
5 Forty-first, Real property, to the amount of four thousand
6 dollars taxable valuation of real property or the sum of five
7 hundred dollars, whichever would amount in an abatement of the
8 greater amount of taxes due, or a person who has reached his
9 sixty-fifth birthday prior to the fiscal year for which an abatement
10 is sought and occupied by said person as his domicile, or of a
11 person who owns the same jointly with his spouse, either of whom
12 has reached his sixty-fifth birthday prior to the fiscal year for which
13 an abatement is sought and occupied by them as their domicile, or
14 of a person who has reached his sixty-fifth birthday prior to the
15 fiscal year for which an abatement is sought who owns the same
16 jointly or as a tenant in common with a person not his spouse and
17 occupied by him as his domicile; provided: (A) that such person (1)
18 has been domiciled in the commonwealth for the preceding ten
19 years (2) has so owned and occupied such real property or other
20 real property in the commonwealth for five years, or (3) is a
21 surviving spouse who inherits such real property and has occupied
22 such real property or other real property in the commonwealth for

23 five years and who otherwise qualified under this clause; (B) that
24 such person had, in the preceding year, gross receipts from all
25 sources of less than six thousand dollars, or, if married, combined
26 gross receipts with his spouse of less than seven thousand dollars,
27 provided, however that in computing the gross receipts of an
28 applicant under this clause ordinary business expenses and losses
29 may be deducted, but not personal or family expenses, and pro-
30 vided, further, that there shall be deducted from the total amount
31 received by the applicant under the federal social security or rail-
32 road retirement and from any annuity, pension, or retirement plan
33 established for employees of the United States government, the
34 government of the commonwealth, or the government of any city,
35 town, county, or special district, included in such gross receipts, an
36 amount equivalent to the minimum payment then payable under
37 said federal social security law, as determined by the commissioner
38 of revenue, to a retired worker sixty-five years of age or over, if the
39 applicant is unmarried, or to a retired worker and spouse, both of
40 whom are sixty-five years of age or over, if the applicant is married;
41 and (C) that such person had a whole estate, real and personal, not
42 in excess of seventeen thousand dollars, or if married, not in excess
43 of twenty thousand dollars, provided that real property occupied
44 as his domicile shall not be included in computing the whole estate
45 except for any portion of said property which produces income,
46 provided, however that a taxpayer may at his option, elect to
47 include the value of real property occupied as his domicile in
48 computing the value of his whole estate.