

By Mr. Rea of Billerica, petition of Michael J. Rea, Jr., that provision be made for real estate tax abatements for certain relatives of elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT CERTAIN RELATIVES OF DEDICATED ELDERLY PERSONS SHALL BE ELIGIBLE FOR REAL ESTATE TAX ABATEMENTS.

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

24 ing year, gross receipts from all sources of less than six thousand
25 dollars, or, if married, combined gross receipts with his spouse of
26 less than seven thousand dollars, provided, however, that in com-
27 puting the gross receipts of an applicant under this clause ordinary
28 business expenses and losses may be deducted, but not personal or
29 family expenses, and provided, further, that there shall be deduct-
30 ed from the total amount received by the applicant under the
31 federal social security or railroad retirement and from any annuity,
32 pension, or retirement plan established for employees of the United
33 States government, the government of the commonwealth, or the
34 government of any city, town, county, or special district, included
35 in such gross receipts, an amount equivalent to the minimum
36 payment then payable under said federal social security law, as
37 determined by the commissioner of revenue, to a retired worker
38 seventy years of age or over, if the applicant is unmarried, or to a
39 retired worker and spouse, both of whom are seventy years of age
40 or over, if the applicant is married; and (C) that such person had a
41 whole estate, real and personal, not in excess of twenty thousand
42 dollars, provided that real property occupied as his domicile shall
43 not be included in computing the whole estate for any portion of
44 said property which produces income, provided however that a
45 taxpayer may, at his option, elect to include the value of real
46 property occupied as his domicile in computing the value of his
47 whole estate. If such real property is included in the whole estate,
48 the value of the whole estate shall not exceed forty thousand
49 dollars, or if married, forty-five thousand dollars. Household fur-
50 nishings and property already exempt under the twelfth, twentieth,
51 twenty-first, and thirty-fifth clauses of this section shall not be
52 included in computing the whole estate. In the case of real estate
53 owned by a person jointly or as a tenant in common with a person
54 not his spouse, the amount of his exemption under this clause shall
55 be that proportion of four thousand dollars valuation or the sum of
56 five hundred dollars, whichever would result in an abatement of
57 the greater amount of taxes due, which the amount of his interest in
58 such property bears to the whole tax due; provided that no exemp-
59 tion shall be granted to any joint tenant or tenant in common
60 unless the gross receipts from all sources whatsoever of each joint
61 tenant or tenant in common is less than six thousand dollars or, if
62 married, the combined gross receipts from all sources whatsoever

63 of each joint tenant or tenant in common and his spouse is less than
64 seven thousand dollars and unless the combined whole estate, real
65 and personal, of each joint tenant or tenant in common is less than
66 twelve thousand dollars, or if married, the combined whole estate,
67 real and personal of each joint tenant in common and his spouse
68 does not exceed fifteen thousand dollars; and provided, further,
69 that no portion of the exemption shall be denied to any applicant
70 otherwise qualified for the reason that another joint tenant or
71 tenant in common receives a proportion of the total exemption. In
72 determining the total period of ownership of an applicant for
73 exemption under this clause, the time during which the same
74 property was owned by a husband or wife individually shall be
75 added to the period during which such property was owned by said
76 husband and wife jointly. Where a portion of the real property
77 occupied as a domicile of an applicant under this clause is located
78 within a municipality other than the municipality in which the
79 applicant is domiciled, and where the value of said property, or the
80 taxes, assessed by the municipality in which such applicant is
81 domiciled would result in his receiving less than the maximum
82 exemption provided by this clause, that part of the property of such
83 applicant within such other municipality shall be exempt to a
84 value, or to an amount of tax, sufficient to grant the applicant the
85 total maximum exemption provided by the clause. Any person
86 who receives an exemption under the provisions of this clause shall
87 not receive an exemption on the same property under any other
88 provision of this section except clause Eighteen.

The first part of the report is devoted to a general
 description of the country and its resources. It
 is followed by a detailed account of the
 various industries and occupations of the
 people. The report then proceeds to a
 description of the climate and the
 diseases which prevail in the country.
 The last part of the report is devoted
 to a description of the population and
 the government of the country.