

SENATE No. 1664

By Mr. Buell, a petition (accompanied by bill, Senate, No. 1664) of Robert C. Buell and William J. Belbin for legislation to broaden eligibility for the property tax exemption for persons over seventy years of age. Taxation.

The Commonwealth of Massachusetts

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

AN ACT BROADENING ELIGIBILITY FOR THE PROPERTY TAX EXEMPTION
FOR PERSONS OVER SEVENTY YEARS OF AGE.

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 forty-first of section five of chapter fifty-
2 nine of the General Laws is hereby amended by striking out
3 said clause in its entirety and inserting in place thereof the
4 following: —

5 Forty-first, Real Property, to the amount of four thousand
6 dollars of the taxable valuation of real property or the sum of
7 five hundred dollars, whichever would amount in an abate-
8 ment of the greater amount of taxes due, of a person who has
9 reached his seventieth birthday prior to the fiscal year for
10 which an abatement is sought and occupied by said person as
11 his domicile, or of a person who owns the same jointly with
12 his spouse, either of whom has reached his seventieth birth-
13 day prior to the fiscal year for which an abatement is sought
14 and occupied by them as their domicile, or of a person who
15 has reached his seventieth birthday prior to the fiscal year
16 for which an abatement is sought who owns the same jointly
17 or as a tenant in common with a person not his spouse and
18 occupied by him as his domicile; provided that such person
19 (1) has been domiciled in the commonwealth for the pre-
20 ceding ten years (2) has so owned and occupied such real
21 property or other real property in the commonwealth for five
22 years, or (3) is a surviving spouse who inherits such real
23 property and has occupied such real property or other real

24 property in the commonwealth for five years and who other-
25 wise qualifies under this clause.

26 In determining the total period of ownership of an applicant
27 for exemption under this clause, the time during which the
28 same property was owned by a husband or wife individually
29 shall be added to the period during which such property was
30 owned by said husband and wife jointly. Where a portion of
31 the real property occupied as a domicile of an applicant under
32 this clause is located within a municipality other than the
33 municipality in which the applicant is domiciled, and where
34 the value of said property, or the taxes, assessed by the munic-
35 ipality in which such applicant is domiciled would result in
36 his receiving less than the maximum exemption provided by
37 this clause, that part of the property of such applicant within
38 such other municipality shall be exempt to a value, or to an
39 amount of tax, sufficient to grant the applicant the total maxi-
40 mum exemption provided by the clause. Any person who re-
41 ceives an exemption under the provisions of this clause shall
42 not receive an exemption on the same property under any
43 other provision of this section except clause Eighteen.

1 SECTION 2. This act shall apply to taxes levied for the fiscal
2 year 1985.