

At the request of Mr. McDonough of Boston, the petition of Timothy J. McDonough that certain property of widows, minors and aged persons be exempted further from local taxation, was taken from the files of the preceding year. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty.

An Act relative to Exemption from Local Taxation of Certain Property of Widows, Minors, and Persons over Seventy-five 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 Clause seventeenth of section five of chapter fifty-
2 nine of the General Laws, as amended by section one of
3 chapter seventeen of the acts of nineteen hundred and
4 twenty-four, and by chapter eleven of the acts of
5 nineteen hundred and twenty-seven, is hereby further
6 amended by striking out, in the first, seventh, thir-
7 teenth, fifteenth, sixteenth and nineteenth lines, the
8 words "one thousand" and inserting in place thereof
9 the words:—two thousand,—so as to read as follows:—
10 Seventeenth, property, to the amount of two thousand
11 dollars, of a widow, of a person above the age of
12 seventy-five, or of any minor whose father is deceased,
13 who are legal residents of the commonwealth, whether
14 such property is owned by such persons separately,

15 or jointly, or as tenants in common; provided, that
16 the whole estate, real and personal, of such person
17 does not exceed in value the sum of two thousand
18 dollars, exclusive of property otherwise exempt under
19 the twelfth, twentieth and twenty-first clauses of this
20 section and exclusive of the value of the mortgage
21 interest held by persons other than the person to be
22 exempted in such mortgaged real estate as may be
23 included in such whole estate; but if the value of such
24 whole estate being less than two thousand dollars, the
25 combined value thereof and of such mortgage interest
26 exceeds two thousand dollars, the amount so exempted
27 shall be two thousand dollars. If the property of a
28 person entitled to such exemption is taxable in more
29 than one town, or partly without the commonwealth,
30 only such proportion of the two thousand dollars
31 exemption shall be made in any town as the value of
32 the property taxable in such town bears to the whole
33 of the taxable property of such person. No property
34 shall be so exempt which the assessors shall adjudge
35 has been conveyed to such persons to evade taxation.
36 A person aggrieved by any such judgment may appeal
37 to the county commissioners within the time and in the
38 manner allowed by section sixty-four.

