

HOUSE No. 1094

By Messrs. Whalen, McCaffrey and Downey of Brockton, petition of John J. Whalen for exemption from taxation of property of certain persons over the age of sixty-five years. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Eight.

AN ACT RELATIVE TO THE EXEMPTION FROM TAXATION OF PROPERTY OF CERTAIN PERSONS.

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 chapter
3 two hundred and ninety-four of the acts of nineteen
4 hundred and thirty-five, is hereby further amended
5 by striking out, in the second and third lines, the
6 word "seventy-five" and inserting in place thereof
7 the word: — sixty-five, — so as to read as follows: —
8 Seventeenth, Real Estate, to the value of two thou-
9 sand dollars, of a widow, of a person over the age of
10 sixty-five, or of any minor whose father is deceased,
11 occupied by such widow, person or minor as her or
12 his domicile, provided, that the whole estate, real and
13 personal, of such widow, person or minor does not
14 exceed in value the sum of two thousand dollars, ex-

15 clusive of property otherwise exempt under the
16 twelfth, twentieth and twenty-first clauses of this
17 section and exclusive of the value of the mortgage
18 interest held by persons other than the person or
19 persons to be exempted in such mortgaged real estate
20 as may be included in such whole estate; but if, the
21 value of such whole estate being less than two thou-
22 sand dollars, the combined value thereof and of such
23 mortgage interest exceeds two thousand dollars, the
24 amount so exempted shall be two thousand dollars.
25 No real estate shall be so exempt which the assessors
26 shall adjudge has been conveyed to such widow,
27 person or minor to evade taxation. A widow, person
28 or minor aggrieved by any such judgment may appeal
29 to the county commissioners or to the board of tax
30 appeals within the time and in the manner allowed by
31 section sixty-four or sixty-five, as the case may be.