

By Mr. Johnson of Braintree, petition of Carl R. Johnson, Jr., for legislation to reduce the residential requirements for certain persons seeking real estate tax exemption. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO REDUCE THE RESIDENT REQUIREMENT FOR CERTAIN
PERSONS SEEKING REAL ESTATE TAX EXEMPTIONS.

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 Seventeenth, as most recently amended
3 by chapter 351 of the acts of 1954, and inserting in place thereof
4 the following clause:—

5 Seventeenth, Subject to section five A, real estate, to the
6 value of two thousand dollars, of a widow, or of any minor
7 whose father is deceased, occupied by such widow, or minor
8 as her or his domicile, or a person or persons over the age of
9 seventy who has owned and occupied it as a domicile for not
10 less than five years; provided, that the whole estate, real and
11 personal, of such widow, person or minor does not exceed in
12 value the sum of eight thousand dollars, exclusive of property
13 otherwise exempt under the twelfth, twentieth and twenty-
14 first clauses of this section and exclusive of the value of the
15 mortgage interest held by persons other than the person or
16 persons to be exempted in such mortgaged real estate as may
17 be included in such whole estate. No real estate shall be so
18 exempt which the assessors shall adjudge has been conveyed
19 to such widow, person or minor to evade taxation. A widow,
20 person or minor aggrieved by any such judgment may appeal
21 to the county commissioners or to the appellate tax board within
22 the time and in the manner allowed by section sixty-four or
23 sixty-five, as the case may be.

THE CONSTITUTIONAL BASIS OF FEDERAL POWER

IN THE HOUSE OF REPRESENTATIVES

THE CONSTITUTIONAL BASIS OF FEDERAL POWER