

HOUSE No. 1053

Bill accompanying the petition of Michael T. Sullivan that homesteads be exempt from taxation. Taxation. January 19.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Fourteen.

AN ACT

To exempt Homesteads from Taxation under Certain Conditions.

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. Whoever, having for twelve months
2 previous to and including the first day of April of any
3 year, occupied as a home, a dwelling-house, the title to
4 the lot of land on which it is located being of record in
5 such person's name, and who shall before the first day of
6 May in said year, file with the board of assessors of the
7 city or town in which said land is situated, a statement
8 under oath, to the effect that he intends to continue to
9 so occupy said house during the ensuing year, shall
10 thereupon be exempt from taxation up to the amount of
11 one thousand dollars, on the fair valuation of said house
12 and land as determined by said assessors: *provided,*
13 *however,* a building shall not be considered a dwelling-
14 house within the meaning of this act if any portion of it
15 is used as a store in which any commercial business is
16 carried on during any portion of said period.

1 SECTION 2. This act shall take effect upon its passage.

