

HOUSE No. 101

Bill accompanying the petition of Eleazer K. Crowell relative to the exemption from taxation of certain property of widows and other persons. Taxation. January 5.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Seventeen.

AN ACT

Relative to the Exemption from Taxation of Certain Property
of Widows and Other 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 SECTION 1. Clause ninth of section five of Part I of
2 chapter four hundred and ninety of the acts of the year
3 nineteen hundred and nine is hereby amended by striking
4 out the words "five hundred", in the first line, and in-
5 serting in place thereof the words: — one thousand, — so
6 as to read as follows: — Ninth, the property, to the
7 amount of one thousand dollars, of a widow, of an un-
8 married woman above the age of twenty-one years, of
9 a person above the age of seventy-five years or of any
10 minor whose father is deceased, who are legal residents
11 of the commonwealth, whether such property be owned
12 by such persons separately, or jointly, or as tenants in

13 common: *provided*, that the whole estate, real and
14 personal, of such person does not exceed in value the sum
15 of one thousand dollars, exclusive of property otherwise
16 exempted under the provisions of this section. If the
17 property of a person entitled to such exemption is taxable
18 in more than one city or town, such proportion of the
19 total exemption shall be made in each city or town as the
20 value of the property taxable in such city or town bears
21 to the whole of the property taxable in the common-
22 wealth. No property shall be so exempt which the
23 assessors shall adjudge has been conveyed to such person
24 to evade taxation. A person aggrieved by such judgment
25 may appeal to the county commissioners within the time
26 and in the manner allowed by the provisions of section
27 seventy-six.

