

The Commonwealth of Massachusetts

SPECIAL REPORT

OF THE

STATE TAX COMMISSION

RELATIVE TO

PROVIDING AN EXEMPTION FROM TAXATION OF
REAL ESTATE OF CERTAIN ELDERLY PERSONS

UNDER CHAPTER 38 OF THE RESOLVES OF 1963

FEBRUARY, 1964

U.S. Department of the Interior

SPECIAL REPORT

NO. 10

STATE TAX COMMISSION

1975

PROVIDING AN EXEMPTION FROM PAYMENT OF
REAL ESTATE TAX ON CERTAIN RENTAL PROPERTIES

Presented to the Commission on the

February 1975

The Commonwealth of Massachusetts

CHAPTER 38.

RESOLVE FURTHER CONTINUING THE INVESTIGATION AND STUDY BY THE STATE TAX COMMISSION RELATIVE TO PROVIDING AN EXEMPTION FROM TAXATION OF THE REAL ESTATE OF CERTAIN ELDERLY PERSONS.

Resolved, That the state tax commission is hereby authorized and directed to continue the investigation and study authorized by chapter one hundred and thirty-five of the resolves of nineteen hundred and sixty-two.

Said commission shall report to the general court the results of its investigation and study and its recommendations, if any, together with drafts of legislation necessary to carry its recommendations into effect, by filing the same with the clerk of the house of representatives on or before the fourth Wednesday of April, nineteen hundred and sixty-three.

Approved April 23, 1963.

The Commonwealth of Massachusetts

SPECIAL REPORT OF THE STATE TAX COMMISSION RELATIVE TO PROVIDING AN EXEMPTION FROM TAXATION OF REAL ESTATE OF CERTAIN ELDERLY PERSONS.

To the Honorable Senate and House of Representatives.

Chapter 38 of the Resolves of 1963 directs the State Tax Commission to make an investigation and study relative to providing an exemption from taxation of the real estate of certain elderly persons, thereby continuing its investigation and study as directed by chapter 135 of the Resolves of 1962. Prior to a special report by the State Tax Commission relative to its investigations in this matter, the Legislature, via chapter 808 of the Acts of 1963 amended section 5 of chapter 59 of the General Laws, thereby making provisions, by law, for such an exemption.

Therefore, inasmuch as the General Court has already adopted legislation for this matter, the State Tax Commission makes no recommendations.

Respectfully submitted,

STATE TAX COMMISSION.

LEO E. DIEHL,
Chairman.

GUY J. RIZZOTTO,
EDWARD C. WILSON.