

HOUSE No. 1142

By Mr. Bradley of Newton, petition of Fred C. Alexander for granting a statutory exemption from the real estate tax for the surviving spouse of a qualified owner. Taxation.

The Commonwealth of Massachusetts

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

AN ACT GRANTING A STATUTORY EXEMPTION FROM REAL ESTATE TAX FOR THE SURVIVING SPOUSE OF A QUALIFIED OWNER.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 59, section 5 of the General Laws is hereby amended
- 2 by inserting after clause 41A, paragraph 3, the following para-
- 3 graph:—
- 4 The surviving spouse of a qualified owner of said real estate
- 5 and who has occupied such real estate as his/her domicile for
- 6 the five years preceding January first, and was domiciled in
- 7 Massachusetts for the ten years preceding January first.

