

# HOUSE . . . . . No. 3557

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By Mr. Tobin of Quincy, petition of Arthur H. Tobin for legislation to provide real estate tax exemption for elderly persons who own real estate jointly with a son or daughter. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT FURTHER REGULATING THE TAX EXEMPTION OF PROPERTY OF CERTAIN ELDERLY 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 The Forty-first clause of section 5 of chapter 59 of the  
2 General Laws, as appearing in section 1 of chapter 294 of the  
3 acts of 1966, is hereby further amended by adding after the  
4 word "dollars", in line 18, the following words:— ; provided,  
5 however, that a person who owns the real estate jointly with  
6 a natural son or natural daughter, shall have the exemption  
7 provided by this section as completely as if there was no such  
8 joint ownership with said son or daughter, if said son or  
9 daughter is not domiciled in the real estate which is subject to  
10 the exemption.

