

HOUSE No. 1554

By Mr. Manning of Milton, petition of the Association of Massachusetts Assessors and M. Joseph Manning for legislation relative to the partial exemption from taxation of real estate of certain persons over seventy years of age. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE PARTIAL EXEMPTION FROM TAXATION OF CERTAIN PERSONS OVER SEVENTY YEARS OF AGE.

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 Forty-first of section 5 of chapter 59 of
2 the General Laws, inserted by section 1 of chapter 808 of the
3 acts of 1963, is hereby amended by inserting after the word
4 "dollars", in lines 13 and 15 and in the last line, in each
5 instance, the words:—exclusive of social security benefits.

1 SECTION 2. Said clause Forty-first of said section 5 of said
2 chapter 59 is hereby further amended by adding the following
3 sentence:—In the case of real estate owned by a person
4 singly, jointly or as a tenant in common with a person not his
5 spouse, and he or they only occupy a portion of such
6 premises, the amount of his exemption under this clause shall
7 be that proportion of the area occupied by him bears to the
8 total area of the premises.

The Commission on the Administration of the Government of the District of Columbia

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Report of the Commission on the Administration of the Government of the District of Columbia

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