

HOUSE No. 818

By Mr. Zeiser of Wellesley, petition of Daniel L. Comiskey, Bruce H. Zeiser and others relative to establishing a flat exemption of a certain sum of money due for taxes by certain elderly persons. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT ESTABLISHING A FLAT EXEMPTION OF A CERTAIN SUM OF MONEY DUE FOR TAXES BY 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 SECTION 1. Section 5 of chapter 59 of the General Laws is
2 hereby amended by striking out clause Forty-first, as most
3 recently amended by chapter 728 of the acts of 1966, and
4 inserting in place thereof the following clause:—
5 Forty-first, Real property, to the amount of four thou-
6 sand dollars or the sum of three hundred and fifty dollars of
7 actual taxes due, whichever is the greater, of a person seventy
8 years of age or over and occupied by him as his domicile, or of
9 a person who owns the same jointly with his spouse, either of
10 whom is seventy years of age or over, and occupied by them
11 as their domicile or of a person seventy years of age or over
12 who owns the same jointly or as a tenant in common with a
13 person not his spouse and occupied by him as his domicile;
14 provided (A) that such person (1) has been domiciled in the
15 commonwealth for the preceding ten years, (2) has owned
16 such real property either individually, jointly, or as a tenant
17 in common, for the preceding five years, or, if such person has
18 not so owned such real property for the preceding five years
19 consecutively, has so owned and occupied as his domicile such
20 real property and other real property in the commonwealth,

21 for the preceding five years consecutively; and (3) had, in
22 the preceding year, a net income from all sources both
23 taxable and nontaxable of less than four thousand dollars or,
24 if married a combined net income from all sources both
25 taxable and nontaxable with his spouse of less than five
26 thousand dollars, (B) that, in the case of real estate owned
27 by a person jointly or as a tenant in common with a person
28 not his spouse, the amount of his exemption under this clause
29 shall be that proportion of four thousand dollars (or the sum
30 of three hundred and fifty dollars of actual taxes due,
31 whichever is the greater), which the amount of his interest in
32 such property bears to the whole tax due, provided no
33 exemption shall be granted to any joint tenant or tenant in
34 common unless the combined net income from all sources
35 both taxable and nontaxable of such joint tenants or tenants
36 in common and their respective spouse is less than five
37 thousand dollars. In computing the net income of an appli-
38 cant for exemption under this clause any payments received
39 by him under the federal social security law shall not be
40 considered as income.

1 SECTION 2. This act shall apply to taxes assessed during the
2 two calendar years nineteen hundred and seventy and there-
3 after.