

# HOUSE . . . . . No. 3576

By Messrs. Bussone of Beverly and O'Donnell of Peabody, petition of Thomas Bussone and Philip C. O'Donnell for legislation to establish 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 5 of chapter 59 of the General Laws is hereby amended  
2 by striking out clause Forty-first, as most recently amended by  
3 chapter 728 of the acts of 1966, by inserting in place thereof the  
4 following clause:—

5 Forty-first, Real property, to the amount of four thousand  
6 dollars or the sum of three hundred and fifty dollars of actual  
7 taxes due, whichever is the greater, of a person seventy years  
8 of age or over and occupied by him as his domicile, or of a  
9 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  
18 has not so owned such real property for the preceding five  
19 years consecutively, has so owned and occupied as his domi-  
20 cile such real property and other real property in the com-  
21 monwealth, for the preceding five years consecutively; and

22 (3) had, in the preceding year, a net income for all sources  
23 both taxable and nontaxable of less than five thousand dollars,  
24 or, if married a combined net income from all sources, both  
25 taxable and nontaxable with his spouse of less than six thousand  
26 dollars, (B) that the total assessed value of all real property  
27 owned by such person or his spouse, or by them jointly, does not  
28 exceed twenty-five thousand dollars and (C) that, in the case of  
29 real estate owned by a person jointly or as a tenant in common  
30 with a person not his spouse, the amount of his exemption under  
31 this clause shall be that proportion of four thousand dollars of  
32 the sum of three hundred and fifty dollars of actual taxes due,  
33 whichever is the greater, which the amount of his interest in  
34 such property bears to the whole tax due, provided no exemption  
35 shall be granted to any joint tenant or tenant in common unless  
36 the combined net income from all sources both taxable and  
37 nontaxable of such joint tenants or tenants in common and  
38 their respective spouse is less than six thousand dollars. In  
39 computing the net income of an applicant for exemption under  
40 this clause any payments received by him under the federal  
41 social security law shall not be considered as income. Under the  
42 provisions of this clause, a tenant in common may also include  
43 either the husband or his spouse regardless of joint ownership  
44 by them so long as the applicant can show continued residence  
45 in the property for the necessary term. Under the provisions of  
46 this clause, persons seventy years of age shall mean those who  
47 shall be that age anytime during the calendar year of the year  
48 in which the abatement is being requested. Any person who  
49 may be denied the benefits authorized under the provisions of  
50 this clause may file for a hearing and determination by the  
51 appellate tax board, and the determination of said board shall  
52 be final.