

By Mr. Danovitch of Norwood, petition of Alan Paul Danovitch relative to increasing the real estate tax exemption of widows and excluding personal property from the determination of the taxpayer's whole estate. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT INCREASING THE REAL ESTATE TAX EXEMPTION OF WIDOWS AND EXCLUDING PERSONAL PROPERTY FROM THE DETERMINATION OF THE TAXPAYER'S WHOLE ESTATE.

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
2 amended by striking out Clause Seventeenth, as most recently
3 amended by section 1 of chapter 1110 of the acts of 1971,
4 and inserting in place thereof the following clause: —

5 Clause Seventeenth. Real estate, to the value of two thou-
6 sand dollars or the sum of one hundred and seventy-five
7 dollars, whichever would result in an abatement of the greater
8 amount of actual taxes due, of a widow, or of any minor
9 whose father is deceased, occupied by such widow, or minor as
10 her or his domicile, or a person or persons over the age of
11 seventy who has owned and occupied such real estate or other
12 real estate in the commonwealth as a domicile for not less than
13 ten years; provided, that said real estate of such widow, person
14 or minor does not exceed in value the sum of forty thousand
15 dollars, exclusive of property otherwise exempt under the
16 twelfth, twentieth and twenty-first clauses of this section and
17 exclusive of the value of the mortgage interest held by persons
18 other than the person or persons to be exempted in such
19 mortgaged real estate as may be included in such whole estate.
20 No real estate shall be so exempt which the assessors shall
21 adjudge has been conveyed to such widow, person or minor to
22 evade taxation. A widow, person or minor aggrieved by any

23 such judgement may appeal to the county commissioners or to
24 the appellate tax board within the time and in such manner
25 allowed by section sixty-four or sixty-five, as the case may be.
26 Where the whole estate of such widow, person or minor
27 exceeds in value the sum of eight thousand dollars, exclusive of
28 property otherwise exempt as aforesaid and exclusive of the
29 value of the mortgage interest as aforesaid, this exemption shall
30 be borne by the commonwealth, and the state treasurer shall
31 annually reimburse the city or town for the amount of the tax
32 which otherwise would have been collected. Any exemption
33 under this clause, to the value of two thousand dollars or the
34 sum of one hundred and seventy-five dollars, whichever would
35 result in an abatement of the greater amount of actual taxes
36 due may be apportioned among the persons whose title to the
37 real estate was acquired under the provisions of section three
38 of chapter one hundred and ninety and who qualify for an
39 exemption under this clause.