

By Mr. Manning of Milton, petition of M. Joseph Manning relative to limiting the amount of property tax exemptions to an amount proportional to the part of the year that the eligible owner lived in the property prior to its sale. Taxation.

The Commonwealth of Massachusetts

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

AN ACT LIMITING THE AMOUNT OF CERTAIN PROPERTY TAX EXEMPTIONS TO AN AMOUNT PROPORTIONAL TO THE PART OF THE YEAR THAT THE ELIGIBLE OWNER LIVED IN THE PROPERTY PRIOR TO ITS SALE.

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. Chapter 59 of the General Laws is hereby
2 amended by inserting after section 5 the following section: —
3 *Section 5B.* In the event of the sale or transfer of real
4 property the owner of which is eligible for an exemption
5 pursuant to clause seventeenth, twenty-second, twenty-second A,
6 twenty-second B, twenty-second C, twenty-second D, thirty-
7 seventh, forty-first, forty-second, or forty-third of section five,
8 said owner shall not be entitled to an exemption greater than an
9 amount which is in the same proportion to the total possible
10 exemption as the number of months during the year to which the
11 exemption relates that said owner, occupied said real property
12 prior to the date of the sale or transfer of said property is to
13 twelve.

1 SECTION 2. The provisions of this act shall apply to taxes
2 levied for the fiscal year beginning July first, nineteen hundred
3 and seventy-four.

the amount of the ... in the ... of the ...

The Government of the United States

has the honor to acknowledge the receipt of your letter of the ...

in reply to the ... of the ... and ... of ...

It is a matter of the ... and ... of ...

I enclose a copy of the ... of the ...

I am sorry that you are unable to ...

I am sure that you will find the ...

I am, Sir, very respectfully,
Your obedient servant,
[Signature]