

By Mr. Danovitch of Norwood, petition of Alan Paul Danovitch that provision be made for certain property tax abatements for persons over seventy who have owned an occupied real estate as a domicile for not less than ten years. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING CERTAIN PROPERTY TAX ABATEMENTS FOR PERSONS OVER SEVENTY WHO HAVE OWNED AND OCCUPIED REAL ESTATE AS A DOMICILE FOR NOT LESS THAN TEN YEARS.

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 whose
9 father is deceased, occupied by such widow, or minor as her or
10 his domicile, or a person or persons over the age of seventy
11 who has owned and occupied it as a domicile for not less than
12 ten years; provided, that the whole estate, real and personal, of
13 such widow, person or minor does not exceed in value the sum
14 of fourteen thousand dollars, exclusive of property otherwise
15 exempt under the twelfth, twentieth and twenty-first clauses of
16 this section and exclusive of the value of the mortgage interest
17 held by persons other than the person or persons to be
18 exempted in such mortgaged real estate as may be included in
19 such whole estate. No real estate shall be so exempt which the
20 assessors shall adjudge has been conveyed to such widow,
21 person or minor to evade taxation. That portion of the

22 property tax, assessed to a person or persons over the age of
23 seventy who has owned and occupied real estate as a domicile
24 for not less than ten years, which is applied to the annual
25 budget for schools shall be abated.

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