
By Mr. Saltonstall, a petition (accompanied by bill, Senate, No. 1176) of Reverend Richard B. Skobe, William L. Saltonstall and Robert C. Buell for legislation to provide for a tax abatement for certain elderly persons who do not own the land upon which their houses are located. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A TAX ABATEMENT FOR CERTAIN ELDERLY PERSONS WHO DO NOT OWN THE LAND UPON WHICH THEIR HOUSES ARE LOCATED.

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 inserting after clause forty-first A, as in-
3 serted by section 1 of chapter 287 of the acts of 1974, the fol-
4 lowing new clause: —

5 *Forty-first B.* A person who is otherwise qualified for an
6 exemption under clause forty-first and clause forty-first A but
7 who owns a house individually, jointly, or as a tenant on com-
8 mon land owned by another person may file with the assessors
9 for an exemption as provided for in said clauses forty-first
10 and forty-first A for the owner upon that part of the real es-
11 tate occupied by him. The exemption shall be granted provided
12 that the land owner notifies the assessors that he will credit
13 the house owner with such exemption.

1 SECTION 2. This act shall take effect as of January first,
2 nineteen hundred and seventy-eight.

