

By Mr. Doyle of Boston, petition of Charles Robert Doyle for legislation to grant a real estate tax exemption for certain persons sixty-five years of age and over. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Eighty-Six.

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**AN ACT TO GRANT A REAL ESTATE EXEMPTION TO CERTAIN 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 The first paragraph of clause forty-first of section 5 of chapter  
2 59 of the General Laws as appearing in the 1984 Official Edition  
3 is hereby amended by striking out the first sentence and inserting  
4 in place thereof the following sentence: — Real property, to the  
5 amount of four thousand dollars of the taxable valuation or the  
6 sum of five hundred dollars, whichever would amount in an abate-  
7 ment of the greater amount of taxes due, of a person who has  
8 reached his sixty-fifty birthday prior to the fiscal year for which  
9 an abatement is sought and occupied by said person as his domic-  
10 ile, or of a person who owns the same jointly with his spouse,  
11 either of whom has reached his sixty-fifth birthday prior to the  
12 fiscal year for which an abatement is sought and occupied by them  
13 as their domicile, or of a person who has reached his sixty-fifth  
14 birthday prior to the fiscal year for which an abatement is sought  
15 who owns the same jointly or as a tenant in common with a person  
16 not his spouse and occupied by him as his domicile; provided; (A)  
17 that such person (1) has been domiciled in the commonwealth for  
18 the preceding ten years, (2) has so owned and occupied such real  
19 property or other real property in the commonwealth for five  
20 years, or (3) is a surviving spouse who inherits such real property  
21 and has occupied such real property or other real property in the  
22 commonwealth for five years and who otherwise qualifies under  
23 this clause; (B) that such person had, in the preceding year, gross  
24 receipts from all sources of less than six thousand dollars, or, if

25 married, combined gross receipts with his spouse of less than seven  
26 thousand dollars, provided, however that in computing the gross  
27 receipts of an applicant under this clause ordinary business  
28 expenses and losses may be deducted, but not personal or family  
29 expenses, and provided, further, that there shall be deducted from  
30 the total amount received by the applicant under the federal social  
31 security or railroad retirement and from any annuity, pension, or  
32 retirement plan established for employees of the United States  
33 government, the government of the commonwealth, or the  
34 government of any city, town, county, or special district, included  
35 in such gross receipts, an amount equivalent to the minimum pay-  
36 ment then payable under said federal social security law, as  
37 determined by the state tax commisison, to a retired worker sixty-  
38 five years of age or over, if the applicant is unmarried, or to a  
39 retired worker and spouse, both of whom are sixty-five years of  
40 age or over, if the applicant is married; and (C) that such person  
41 had a whole estate, real and personal, not in excess of seventeen  
42 thousand dollars, or if married, not in excess of twenty thousand  
43 dollars, provided that real property occupied as his domicile shall  
44 not be included in computing the whole estate except for any por-  
45 tion of said property which produces income, provided however  
46 that a taxpayer may, at his option, elect to include the value of  
47 real property occupied as his domicile in computing the value of  
48 his whole estate.