

By Mr. Manning of Milton, petition of M. Joseph Manning relative to the exemption of real estate taxes for elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ELDERLY EXEMPTION OF REAL ESTATE TAXES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause Forty-first, of section 5 of chapter 59 of the General Laws,
2 as appearing in the 1984 Official Edition, is hereby amended by
3 striking out said clause and inserting in place thereof the following
4 clause: —

5 Forty-first, Real property, to the amount of four thousand dol-
6 lars of the taxable valuation of real property or the sum of five
7 hundred dollars, whichever would amount in an abatement of the
8 greater amount of taxes due, of a person who has reached his
9 seventieth birthday prior to the fiscal year for which an abatement
10 is sought and occupied by said person as his domicile, or of a person
11 who owns the same jointly with his spouse, either of whom has
12 reached his seventieth birthday prior to the fiscal year for which an
13 abatement is sought and occupied by them as their domicile, or of a
14 person who has reached his seventieth birthday prior to the fiscal
15 year for which an abatement is sought who owns the same jointly or
16 as a tenant in common with a person not his spouse and occupied by
17 him as his domicile; provided, that such person (1) has been domi-
18 ciled in the commonwealth for the preceding ten years (2) has so
19 owned and occupied such real property or other real property in the
20 commonwealth for five years, or (3) is a surviving spouse who
21 inherits such real property and has occupied such real property or
22 other real property in the commonwealth for five years.

23 In determining the total period of ownership of an applicant for
24 exemption under this clause, the time during which the same prop-
25 erty was owned by a husband or said husband and wife jointly. Any
26 person who receives an exemption under the provisions of this

27 clause shall not receive an exemption on the same property under
28 any other provision of this section except clause Eighteenth.

29 Any amount of money annually appropriated by the common-
30 wealth for the purpose of reimbursing cities and towns for taxes
31 abated under this clause and clause Forty-first B shall be distrib-
32 uted as hereinafter provided. The commissioner of revenue shall
33 divide said sum by the number of exemptions under this clause and
34 clause Forty-first B granted in the preceding fiscal year and distrib-
35 ute to each city and town a pro rata share of said sum based upon
36 the number of such exemptions granted in each city and town. If a
37 city or town has elected to grant exemptions under clause Forty-
38 first B in lieu of this clause, the number of exemptions granted in
39 such city or town, for purposes of this computation, shall not
40 exceed the number of exemptions granted under this clause in such
41 city or town in the most recent fiscal year in which exemptions
42 under this clause were granted.