

By Mr. Flaherty of Cambridge, petition of Charles F. Flaherty relative to certain property tax exemptions for persons seventy years of age or older. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO PROPERTY TAX EXEMPTIONS.

*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 Five of Chapter Fifty-nine of the General Laws is  
2 hereby amended by inserting after Clause Forty-first B<sup>1</sup> the  
3 following clause: —

4 Forty-First B<sup>1,2</sup> — Real property to the amount of four  
5 thousand dollars of taxable valuation or the sum of five hundred  
6 dollars, whichever would amount in an exemption of the greater  
7 amount of taxes due, of a person who has reached his seventieth  
8 birthday prior to the fiscal year for which an exemption is sought  
9 and occupied by said person as his domicile or of a person who  
10 owns the same jointly with his spouse, either of whom has reached  
11 his seventieth birthday prior to the fiscal year for which an exemp-  
12 tion is sought and occupied by them as their domicile, or for  
13 person who has reached his seventieth birthday prior to the fiscal  
14 year for which an exemption is sought who owns the same jointly  
15 or as a tenant in common with a person not his spouse and  
16 occupied by him as his domicile; provided:

17 (a) That such person (1) has been domiciled in the Common-  
18 wealth for the preceding ten years, (2) has so owned and occupied  
19 such real property in the commonwealth for five years, or (3) is  
20 a surviving spouse who inherits such real property and has occu-  
21 pied such real property in the Commonwealth five years and who  
22 otherwise qualified under this clause;

23 (b) That such person had, in the preceding year gross receipts  
24 with his spouse of less than fifteen thousand dollars, provided;

25 however, that in computing the gross receipts of an applicant  
26 under this clause ordinary business expenses and losses may be  
27 deducted, but not personal or family expenses, and provided,  
28 further, that there shall be deducted from total amount received  
29 by the applicant under the Federal Social Security or Railroad  
30 Retirement and from any annuity, pension, or retirement plan  
31 established for employees of the United States government, the  
32 government of the Commonwealth, or the government of any city,  
33 town, county, or special district, included in such gross receipts,  
34 an amount equivalent to the minimum payment then payable  
35 under said social security law, as determined by the Commissioner  
36 of Revenue, or five thousand dollars whichever is greater, to a  
37 retired worker seventy years of age or over, if the applicant is  
38 unmarried, or to retired worker or spouse, both of whom are  
39 seventy years of age or over, if the applicant is married; and

40 (c) That such person had a whole estate real and personal, not  
41 in excess of twenty thousand dollars, or if married, not in excess  
42 of twenty-five thousand dollars, provided that real property  
43 occupied as his domicile shall not be included in computing the  
44 whole estate except for any portion of said property which pro-  
45 duces income other than two and three family houses...