

Accompanying the thirty-second recommendation of the Department of Revenue (House, No. 269). Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING CLARIFYING CHANGES TO THE EXEMPTION FOR IMPROVEMENTS FOR RESIDENTIAL PROPERTY.

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, as appearing in
2 the 1986 Official Edition, is hereby amended by striking Clause
3 fiftieth and inserting in its place the following clause: —
4 Fiftieth, the increased value of residential real property as a
5 result of alterations or improvements thereto, not to exceed five
6 hundred dollars of taxes due; provided, however, that said altera-
7 tions or improvements are made to provide housing for a person
8 who is at least sixty years old and who is not the owner of the
9 premises; provided further, that any such alterations or improve-
10 ments must be made to a house, consisting of not more than three
11 units prior to such alterations or improvements, which is owned
12 and occupied by the applicant as his domicile; and, provided
13 further, that the applicant must furnish to the assessors a
14 statement under oath, each year, that the improvements were
15 made to provide housing for a person who is at least sixty years
16 old. This exemption shall terminate when the premises are no
17 longer occupied by such an elderly person. No person shall receive
18 more than one exemption under the provisions of this section in
19 any fiscal year. This clause shall take effect upon its acceptance
20 by any city or town and shall apply only to alterations or
21 improvements made on or after the date of such acceptance by
22 a city or town.

...

The Committee on Education

...

...

...

...

...

...

...

...

...

...