
By Mr. Bevilacqua of Haverhill, petition of Francis J. Bevilacqua for regulating further the exemption from real estate taxes granted to certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE EXEMPTION FROM REAL ESTATE TAXES GRANTED TO CERTAIN ELDERLY 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 Section 5 of chapter 59 of the General Laws is hereby
2 amended by striking out clause Forty-first, as most recently
3 amended by chapter 728 of the acts of 1966, and inserting in
4 place thereof the following clause:—

5 Forty-first, Real property, to the amount of four thousand
6 dollars or the sum of three hundred and fifty dollars of actual
7 taxes due, whichever is the greater, of a person seventy years
8 of age or over and occupied by him as his domicile, or of a
9 person who owns the same jointly with his spouse, either of
10 whom is seventy years of age or over, and occupied by them
11 as their domicile or of a person seventy years of age or over
12 who owns the same jointly or as a tenant in common with a
13 person not his spouse and occupied by him as his domicile;
14 provided (A) that such person (1) has been domiciled in the
15 commonwealth for the preceding ten years, (2) has owned
16 such real property either individually, jointly, or as a tenant
17 in common, for the preceding five years, or, if such person has
18 not so owned such real property for the preceding five years
19 consecutively, such person has been married to and resided
20 with an eligible owner, now deceased, for the preceding five
21 years and who within said period has inherited said property

22 from said eligible owner, now deceased, or had been deeded
23 said property or an interest therein by said eligible owner,
24 now deceased, or has so owned and occupied as his domicile
25 such real property and other real property in the common-
26 wealth, for the preceding five years consecutively; and (3)
27 had, in the preceding year, a net income from all sources both
28 taxable and nontaxable of less than four thousand dollars or,
29 if married a combined net income from all sources both
30 taxable and nontaxable with his spouse of less than five
31 thousand dollars, (B) that the total assessed value of all real
32 property owned by such person or his spouse, or by them
33 jointly, does not exceed twenty thousand dollars and (C)
34 that, in the case of real estate owned by a person jointly or as
35 a tenant in common with a person not his spouse, the amount
36 of his exemption under this clause shall be that proportion of
37 four thousand dollars or the sum of three hundred and fifty
38 dollars of actual taxes due, whichever is the greater, which
39 the amount of his interest in such property bears to the whole
40 tax due, provided no exemption shall be granted to any joint
41 tenant or tenant in common unless the combined net income
42 from all sources both taxable and nontaxable of such joint
43 tenants or tenants in common and their respective spouse is
44 less than five thousand dollars. In computing the net income
45 of an applicant for exemption under this clause any payments
46 received by him under the federal social security law shall not
47 be considered as income.