

HOUSE No. 843

By Mr. Gaudette of New Bedford, petition of Donald R. Gaudette relative to the exemption from real estate taxes of certain elderly persons. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Two.

**AN ACT RELATIVE TO THE EXEMPTION FROM REAL ESTATE TAXES
OF 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 1. Section 5 of chapter 59 of the General Laws is
2 hereby amended by striking out clause Forty-one, as appearing
3 in section 1 of chapter 456 of the acts of 1970, and inserting
4 in place thereof the following clause: —
5 *Forty-one.* Real property, to the amount of four thousand
6 dollars valuation or the sum of three hundred and fifty dollars,
7 whichever would result in an abatement of the greater amount
8 of taxes due, of a person seventy years of age or over and
9 occupied by him as his domicile, or of a person who owns the
10 same jointly with his spouse, either of whom is seventy years
11 of age or over, and occupied by them as their domicile, or of a
12 person seventy years of age or over who owns the same jointly
13 or as a tenant in common with a person not his spouse and
14 occupied by him as his domicile; provided, (A) that such
15 person (1) has been domiciled in the commonwealth for the
16 preceding ten years, (2) has so owned and occupied as his
17 domicile such real property or other real property in the
18 commonwealth for five years, or has, if he is eighty years of
19 age or over, so owned and occupied as his domicile such real
20 property or other real property in the commonwealth for three

21 years, or (3) is a surviving spouse who inherits such real
22 property and has occupied such real property or other real
23 property in the commonwealth as his or her domicile for five
24 years, or has, if he or she is eighty years of age or over and has
25 occupied such real property or other real property in the
26 commonwealth as his or her domicile for three years, and who
27 otherwise qualifies under this clause; (B) that such person had,
28 in the preceding year, gross receipts from all sources whatso-
29 ever of less than six thousand dollars or, if married, combined
30 gross receipts with his spouse of less than seven thousand
31 dollars, provided, however, that in computing the gross receipts
32 of an applicant under this clause ordinary business expenses
33 and losses may be deducted, but not personal or family ex-
34 penses; and (C) that such person had a whole estate, real and
35 personal, not in excess of thirty thousand dollars or, if married,
36 a combined total estate, real and personal, not in excess of
37 thirty-five thousand dollars, exclusive of household furnishings
38 and property already exempt under the twelfth, twentieth,
39 twenty-first and thirty-fifth clauses of this section. In the case
40 of real estate owned by a person jointly or as a tenant in
41 common with a person not his spouse, the amount of his
42 exemption under this clause shall be that proportion of four
43 thousand dollars valuation or the sum of three hundred and
44 fifty dollars, whichever would result in an abatement of the
45 greater amount of taxes due, which the amount of his interest
46 in such property bears to the whole tax due; provided that no
47 exemption shall be granted to any joint tenant or tenant in
48 common unless the gross receipts from all sources whatsoever
49 of each joint tenant or tenant in common is less than six
50 thousand dollars or, if married, the combined gross receipts
51 from all sources whatsoever of each joint tenant or tenant in
52 common and his spouse is less than seven thousand dollars and
53 unless the combined whole estate, real and personal, of each
54 joint tenant or tenant in common is less than thirty thousand
55 dollars or, if married, the combined whole estate, real and
56 personal, of each joint tenant or tenant in common and his
57 spouse does not exceed thirty-five thousand dollars; and pro-
58 vided, further, that no proportion of the exemption shall be
59 denied to any applicant otherwise qualified for the reason that
60 another joint tenant or tenant in common receives a proportion

61 of the total exemption. In determining the total period of
62 ownership of an applicant for exemption under this clause, the
63 time during which the same property was owned by a husband
64 or wife individually shall be added to the period during which
65 such property was owned by said husband and wife jointly.
66 Where a portion of the real property occupied as a domicile of
67 an applicant under this clause is located within a municipality
68 other than the municipality in which the applicant is domi-
69 ciled, and where the value of said property, or the taxes,
70 assessed by the municipality in which such applicant is
71 domiciled would result in his receiving less than the maximum
72 exemption provided by this clause, that part of the property of
73 such applicant within such other municipality shall be exempt
74 to a value, or to an amount of tax, sufficient to grant the
75 applicant the total maximum exemption provided by the
76 clause. Any person who receives an exemption under the provi-
77 sions of this clause shall not receive an exemption on the same
78 property under any other provision of this section except
79 clause Eighteen.

1 SECTION 2. This act shall apply to taxes levied for the year
2 nineteen hundred and seventy-one and subsequent years.

The first part of the report is devoted to a general survey of the
 conditions of the country. It is found that the population is
 increasing rapidly, and that the land is being cultivated
 more extensively than in former times. The principal
 occupations are agriculture and stock raising. The
 principal crops are wheat, corn, and cotton. The
 principal animals are horses, cattle, and sheep.
 The principal towns are New York, Philadelphia, and
 Baltimore. The principal rivers are the Hudson, the
 Delaware, and the Chesapeake. The principal
 mountains are the Allegheny, the Blue Ridge, and
 the Appalachian. The principal lakes are the Great
 Lakes, and the St. Lawrence. The principal
 bays are the Chesapeake, the Delaware, and the
 Hudson. The principal harbors are New York, Philadelphia,
 and Baltimore. The principal canals are the Erie,
 the Delaware and Chesapeake, and the Chesapeake
 and Potomac. The principal bridges are the Betsy
 Ross, the Independence, and the Washington. The
 principal roads are the National, the Pennsylvania,
 and the Virginia. The principal railroads are the
 Pennsylvania, the Chesapeake and Potomac, and the
 Virginia. The principal telegraphs are the
 National, the Pennsylvania, and the Virginia.

The second part of the report is devoted to a detailed
 description of the principal towns, rivers, mountains,
 lakes, bays, harbors, canals, bridges, roads, and
 railroads. It is found that the principal towns are
 New York, Philadelphia, and Baltimore. The principal
 rivers are the Hudson, the Delaware, and the
 Chesapeake. The principal mountains are the Allegheny,
 the Blue Ridge, and the Appalachian. The principal
 lakes are the Great Lakes, and the St. Lawrence. The
 principal bays are the Chesapeake, the Delaware, and
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