

HOUSE No. 3448

By Mr. Danovitch of Norwood, petition of Alan Paul Danovitch relative to the exemption from real estate taxes granted to certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO EXEMPTION FROM REAL ESTATE TAXES FOR 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-First, as most
3 recently amended by section 1 of chapter 456 of the acts of
4 1970, and inserting in place thereof the following clause: —

5 *Forty-first*, 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 has been domiciled in the commonwealth for the pre-
16 ceding ten years, (2) has so owned and occupied as his domi-
17 cile such real property or other real property in the common-
18 wealth for five years, or (3) is a surviving spouse who inherits
19 such real property and has occupied such real property or
20 other real property in the commonwealth as his or her domicile
21 for five years and who otherwise qualifies under this clause; (B)
22 that such person had, in the preceding year, gross receipts from
23 all sources whatsoever of less than six thousand dollars or, if
24 married, combined gross receipts with his spouse of less than

25 seven thousand dollars, provided, however, that in computing
26 the gross receipts of an applicant under this clause ordinary
27 business expenses and losses may be deducted, but not personal
28 or family expenses; and (C) that such person had real estate,
29 not in excess of forty thousand dollars or, if married, com-
30 bined real estate, not in excess of forty-five thousand dollars,
31 exclusive of property already exempt under the twelfth,
32 twentieth and twenty-first clauses of this section. In the case of
33 real estate owned by a person jointly or as a tenant in common
34 with a person not his spouse, the amount of his exemption
35 under this clause shall be that proportion of four thousand
36 dollars valuation or the sum of three hundred and fifty dollars,
37 whichever would result in an abatement of the greater amount
38 of taxes due, which the amount of his interest in such property
39 bears to the whole tax due, provided that no exemption shall
40 be granted to any joint tenant or tenant in common unless (A)
41 the gross receipts from all sources whatsoever of each joint
42 tenant or tenant in common is less than six thousand dollars
43 or, if married, the combined gross receipts from all sources
44 whatsoever of each joint tenant or tenant in common and his
45 spouse is less than seven thousand dollars and (B) the com-
46 bined real estate of each joint tenant or tenant in common is
47 less than thirty thousand dollars or, if married, the combined
48 real estate of each joint tenant or tenant in common and his
49 spouse does not exceed thirty-five thousand dollars and pro-
50 vided, further, that no proportion of the exemption shall be
51 denied to any applicant otherwise qualified for the reason that
52 another joint tenant or tenant in common receives a proportion
53 of the total exemption. In determining the total period of
54 ownership of an applicant for exemption under this clause, the
55 time during which the same property was owned by a husband
56 or wife individually shall be added to the period during which
57 such property was owned by said husband and wife jointly.
58 Where a portion of the real property occupied as a domicile of
59 an applicant under this clause is located within a municipality
60 other than the municipality in which the applicant is domi-
61 ciled, and where the value of said property, or the taxes,
62 assessed by the municipality in which such applicant is domi-
63 ciled would result in his receiving less than the maximum

64 exemption provided by this clause, that part of the property of
65 such applicant within such other municipality shall be exempt
66 to a value, or to an amount of tax, sufficient to grant the
67 applicant the total maximum exemption provided by the
68 clause. Any person who receives an exemption under the pro-
69 visions of this clause shall not receive an exemption on the
70 same property under any other provision of this section except
71 clause Eighteenth.

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

