

HOUSE No. 514

By Mr. Thompson of Ludlow (by request), petition of the United Council of Municipal Employees for certain exemptions from taxation of property not in excess of five thousand dollars of assessed valuation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE EXEMPTION FROM TAXATION OF PROPERTY IN CERTAIN INSTANCES UNDER CERTAIN CONDITIONS NOT IN EXCESS OF FIVE THOUSAND DOLLARS OF THE ASSESSED VALUATIONS.

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
2 hereby further amended by striking out clause Seven-
3 teenth, as most recently amended by section 1 of
4 chapter 227 of the acts of 1941, and inserting in
5 place thereof the following:—

6 Seventeenth, Property, real and personal, shall be
7 exempted from taxation to an amount not in excess
8 of five thousand dollars of the assessed valuations
9 when it is owned and occupied, and the legal resi-
10 dence and domicile of those being considered for such
11 benefits by the authorities in the case of real prop-
12 erty, and when it is owned, possessed and used by
13 those being considered by the authorities for exemption
14 in the case of personal property. Such amounts of

15 property shall be exempted whether it is owned,
16 jointly or separately, at or in the place of legal domi-
17 cile, and whether or not the property is partially real
18 and partly personal. It is also provided that such
19 exemptions shall prevail whether or not the persons
20 involved are householders, landlords or tenants; and
21 it is further provided that exemptions shall be made
22 whether or not the dwellings are multiple or single
23 units of habitation and irrespective of the total
24 amount of valuations in excess of five thousand dol-
25 lars, but if the property of any parties considered for
26 exemption shall be taxable in more than one town,
27 or lies partly without the commonwealth, only such
28 portion of exemption shall be made in any town as
29 the value of the property taxable in such town bears
30 to the whole of the taxable property of such parties.
31 No property shall be so exempted which the assessors
32 adjudge has been conveyed to evade taxation. Ag-
33 grieved persons may appeal to the assessors, or other
34 higher constituted authorities, under sections sixty-
35 four or sixty-five of chapter fifty-nine, as the case
36 may be.