

By Mr. Nagle of Northampton, petition of William P. Nagle, Jr., for legislation to increase exemptions from real estate taxes to certain persons. Taxation.

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**The Commonwealth of Massachusetts**

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

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**AN ACT PROVIDING INCREASED EXEMPTIONS FROM REAL ESTATE TAXES FOR CERTAIN CATEGORIES OF INDIVIDUALS.**

*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. Clause twenty-second of section 3 of chapter 59 of  
2 the General Laws, as most recently amended by chapter 580 of the  
3 Acts of 1978, is hereby amended by striking out in paragraph one  
4 the words, "two thousand dollars of assessed taxable valuation or  
5 the sum of one hundred and seventy-five dollars," and inserting in  
6 place thereof the following words, "six thousand dollars of assessed  
7 taxable valuation or the sum of five hundred dollars."

1 SECTION 2. Paragraph (E) of said clause twenty-second of  
2 said section 5 of said chapter 59 as amended by striking out the  
3 words "two thousand dollars of the taxable valuation of real  
4 property or the sum of one hundred and seventy-five dollars" and  
5 inserting in place thereof the following words, "six thousand dol-  
6 lars of the taxable valuation of real property or the sum of five  
7 hundred dollars."

1 SECTION 3. Clause twenty-second A of said section 5 of said  
2 chapter 59, as most recently amended by section 21 of said chapter  
3 580, is hereby further amended by striking out the words, "four  
4 thousand dollars of the taxable valuation of real property or the  
5 sum of three hundred and fifty dollars" and inserting in place  
6 thereof the following words, "six thousand dollars of the taxable  
7 valuation of real property or the sum of five hundred dollars".

1 SECTION 4. Said clause twenty-second A of said section 5 of  
2 said chapter 59, is hereby further amended by striking out the  
3 second paragraph, and inserting in place thereof the following  
4 pasagraph:—

5 Two thousand dollars of this exemption or up to one hundred  
6 and seventy-five dollars, whichever basis is applicable shall be  
7 borne by the city or town; the balance, up to four thousand dollars  
8 of exemption or up to the sum of three hundred and twenty-five  
9 dollars, whichever basis is applicable, shall be borne by the com-  
10 monwealth; and the state treasurer shall annually reimburse the  
11 city or town for the amount of the tax which otherwise would have  
12 been collected on account of the balance.

1 SECTION 5. Clause twenty-second D of said section 5 of said  
2 chapter 59, as most recently amended by section 24 of said chapter  
3 580, is hereby further amended by striking out the words, "two  
4 thousand dollars of the taxable valuation of real property or the  
5 sum of one hundred and seventy-five dollars," and inserting in  
6 place thereof the following words, "six thousand dollars of the  
7 taxable valuation of real property or the sum of five hundred  
8 dollars."