

By Mr. Moore of Uxbridge, petition of Richard T. Moore for legislation to further regulate real estate tax exemptions. 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 CORRECTING A PROVISION OF THE GENERAL LAWS RELATING TO  
REAL ESTATE TAX EXEMPTIONS.

*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, as  
2 most recently amended by Chapter 743 of the Acts of 1981, is  
3 hereby further amended by striking out clause Seventeenth C and  
4 inserting in place thereof the following clause: —

5 Seventeenth A. Real estate, to the taxable valuation of two  
6 thousand dollars or the sum of one hundred and seventy-five  
7 dollars, whichever would result in an abatement of the greater  
8 amount of actual taxes due, of a surviving spouse or of any minor  
9 whose parent is deceased, occupied by such spouse, or minor as her  
10 or his domicile, or a person or persons over the age of seventy who  
11 has owned and occupied it as a domicile for not less than ten years;  
12 provided, that the whole estate, real and personal, of such spouse,  
13 person or minor does not exceed in value the sum of forty thousand  
14 dollars, exclusive of property otherwise exempt under clauses  
15 Twelfth, Twentieth and Twenty-first, exclusive of the value of the  
16 mortgage interest held by persons other than the person or persons  
17 to be exempted in such mortgaged real estate as may be included in  
18 such whole estate and exclusive of the first sixty thousand dollars  
19 in value of real estate occupied by such person as his domicile. No  
20 real estate shall be so exempt which the assessor shall adjudge has  
21 been conveyed to such spouse, person or minor to evade taxation.  
22 A spouse, person or minor aggrieved by any such judgment may  
23 appeal to the county commissioners or to the appellate tax board  
24 within the time and in such manner allowed by section sixty-four or

25 sixty-five, as the case may be. Any exemption under this clause, to  
26 the taxable valuation of two thousand dollars or the sum of one  
27 hundred and seventy-five dollars, whichever would result in an  
28 abatement of the greater amount of actual taxes due may be  
29 apportioned among the persons whose title to the real estate tax  
30 acquired under the provisions of section three of chapter one  
31 hundred and ninety and who qualify for an exemption under this  
32 clause. This clause shall take effect upon its acceptance by any city  
33 or town. In those cities and towns which accept the provisions of  
34 this clause, the exemption provided in clause Seventeenth shall not  
35 be applicable.

1 SECTION 2. Clause eleventh of section 5 of the General Laws  
2 is hereby amended by striking out, wherever they appear the words  
3 "one hundred thousand" and inserting in place thereof the words,  
4 "three hundred thousand". This change shall be effective only in  
5 those cities or towns that accept its provisions.

1 SECTION 3. The provisions of this act shall apply to fiscal  
2 years, commencing on or after July first, nineteen hundred and  
3 eighty-two.