

By Mrs. Metayer of Braintree, petition of Elizabeth N. Metayer for legislation to regulate real estate tax exemptions. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING 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. Clause twenty-second of section five chapter 59 of
2 the General Laws, as most recently amended by section two of
3 chapter six hundred and ninety-six of the acts of 1973, is hereby
4 further amended by striking out paragraph (f), and inserting in
5 place thereof the following paragraph: —

6 (f) Widows of soldiers or sailors who served in the armed forces
7 of the United States between April the sixth, nineteen hundred and
8 eighteen, or who were awarded the World War I Victory Medal;
9 provided such widows have remained unmarried and have resided
10 in the commonwealth for five consecutive years next prior to the
11 date of filing for exemption under this section; and provided,
12 further, that the whole estate real and personal, of such widow does
13 not exceed in value the sum of forty thousand dollars, exclusive of
14 the value of the mortgage interest held by persons other than such
15 widow in such mortgaged real estate as may be included in such
16 whole estate. After the assessors have allowed an exemption under
17 this clause, no further evidence of the existence of the facts required
18 by this paragraph will be required in any subsequent years in the
19 city or town in which the exemption has been so allowed, except
20 that the assessors may require an annual statement that such
21 widow has remained unmarried.

1 SECTION 2. Clause thirty-seventh of said section five is hereby
2 amended by striking out said clause and inserting in place thereof
3 the following: —

4 Thirty-seventh, Real property, to the amount of five thousand

5 dollars of the taxable valuation of real property, or the sum of five
6 hundred dollars, whichever would result in an abatement of the
7 greater amount of actual taxes due, of a blind person who is a legal
8 resident of the commonwealth, whether such property is owned by
9 him separately or jointly or as a tenant in common; provided, that
10 such property is occupied by such person as his domicile. No real
11 property shall be so exempt which has been conveyed to such blind
12 person to evade taxation.

13 Four thousand dollars of this exemption or the sum of four
14 hundred dollars, whichever basis is applicable, shall be borne by
15 the city or town, the balance up to one thousand dollars of exemp-
16 tion or one hundred dollars, whichever basis is applicable, shall be
17 borne by the commonwealth; and the state treasurer shall annually
18 reimburse the city or town for the amount of the tax which other-
19 wise would have been collected on account of this balance.

1 SECTION 3. Clause forty-first of section five of chapter fifty-
2 nine of the General Laws is hereby amended by striking out said
3 clause in its entirety and inserting in place thereof the following: —

4 Forty-first, Real property, to the amount of four thousand
5 dollars of the taxable valuation of real property or the sum of five
6 hundred dollars, whichever would amount in an abatement of the
7 greater amount of taxes due, of a person who has reached his
8 seventieth birthday prior to the fiscal year for which an abatement
9 is sought and occupied by said person as his domicile, or of a
10 person who owns the same jointly with his spouse, either of whom
11 has reached his seventieth birthday prior to the fiscal year for
12 which an abatement is sought and occupied by them as their
13 domicile, or of a person who has reached his seventieth birthday
14 prior to the fiscal year for which an abatement is sought who owns
15 the same jointly or as a tenant in common with a person not his
16 spouse and occupied by him as his domicile; provided: (A) that
17 such person (1) has been domiciled in the commonwealth for the
18 preceding ten years (2) has so owned and occupied such real
19 property or other real property in the commonwealth for five
20 years, or (3) is a surviving spouse who inherits such real property
21 and has occupied such real property or other real property in the
22 commonwealth for five years and who otherwise qualifies under

23 this clause; (B) that such person had, in the preceding year, gross
24 receipts from all sources of less than eight thousand dollars, or, if
25 married, combined gross receipts with his spouse of less than nine
26 thousand dollars, provided, however, that in computing the gross
27 receipts of an applicant under this clause ordinary business
28 expenses and losses may be deducted, but not personal or family
29 expenses, and provided, further, that there shall be deducted from
30 the total amount received by the applicant under the federal social
31 security or railroad retirement and from any annuity, pension, or
32 retirement plan established for employees of the United States
33 government, the government of the commonwealth, or the govern-
34 ment of any city, town, county, or special district, included in such
35 gross receipts, an amount equivalent to the minimum payment
36 then payable under said federal social security law, as determined
37 by the commissioner of revenue, to a retired worker seventy years
38 of age or over, if the applicant is unmarried, or to a retired worker
39 and spouse, both of whom are seventy years age or over, if the
40 applicant is married; and

41 (c) that such person had a whole estate, real and personal not in
42 excess of seventeen thousand dollars, or if married, not in excess of
43 twenty thousand dollars, provided that real property occupied as
44 his domicile shall not be included in computing the whole estate
45 except for any portion of said property which produces income,
46 provided however that a taxpayer may, at his option, elect to
47 include the value of real property occupied as his domicile in
48 computing the value of his whole estate. If such real property is
49 included in the whole estate, the value of the whole estate shall not
50 exceed forty thousand dollars, or if married, forty-five thousand
51 dollars. Household furnishings and property already exempt
52 under the twelfth, twentieth, twenty-first, and thirty-fifth clauses of
53 this section shall not be included in computing the whole estate. In
54 the case of real estate owned by a person jointly or as a tenant in
55 common with a person not his spouse, the amount of his exemp-
56 tion under this clause shall be that proportion of four thousand
57 dollars valuation or the sum of five hundred dollars, whichever
58 would result in an abatement of the greater amount of taxes due,
59 which the amount of his interest in such property bears to the

60 whole tax due; provided that no exemption shall be granted to any
61 joint tenant in common unless the gross receipts from all sources
62 whatsoever of each joint tenant or tenant in common is less than six
63 thousand dollars or, if married, the combined gross receipts from
64 all sources whatsoever of each joint tenant or tenant in common
65 and their spouses is less than seven thousand dollars and unless the
66 combined whole estate, real and personal of each joint tenant or
67 tenant in common is less than twelve thousand dollars or, if mar-
68 ried, the combined whole estate, real and personal of each joint
69 tenant or tenant in common and their spouse does not exceed
70 fifteen thousand dollars; provided that real property occupied as
71 their domicile shall not be included in computing the whole estate
72 except for any portion of said property which produces income,
73 provided however that a taxpayer may, as his option, elect to
74 include the value of real property occupied as his domicile in
75 computing the value of his whole estate; and provided, further, that
76 no proportion of the exemption shall be denied to any applicant
77 otherwise qualified for the reason that another joint tenant or
78 tenant in common receives a proportion of the total exemption. If
79 such real property is included in the whole estate, the value of the
80 whole estate of each joint tenant or tenant in common shall not
81 exceed forty thousand dollars, or if married, the value of the whole
82 estate of each joint tenant or tenant in common and his spouse shall
83 not exceed forty-five thousand. Household furnishings and prop-
84 erty already exempt under the twelfth, twentieth, twenty-first and
85 thirty-fifth clauses of this section shall not be included in comput-
86 ing the whole estate. The option used by the applicant shall deter-
87 mine the option to be used by the co-owner.

88 In determining the total period of ownership of an applicant for
89 exemption under this clause, the time during which the same
90 property was owned by a husband or wife individually shall be
91 added to the period during which such property was owned by said
92 husband and wife jointly. Where a portion of the real property
93 occupied as a domicile of an applicant under this clause is located
94 within a municipality other than the municipality in which the
95 applicant is domiciled, and where the value of said property, or the
96 taxes, assessed by the municipality in which such applicant is
97 domiciled would result in his receiving less than the maximum
98 exemption provided by this clause, that part of the property of

99 such applicant within such other municipality shall be exempt to a
100 value, or to an amount of tax, sufficient to grant the applicant the
101 total maximum exemption provided by the clause. Any person
102 who receives an exemption under the provisions of this clause shall
103 not receive an exemption on the same property under any other
104 provision of this section except clause Eighteen.

1 SECTION 4. Said section five of chapter fifty-nine of the Gen-
2 eral Laws is hereby amended by inserting after clause forty-sixth
3 the following clause: —

4 Forty-seventh. Real estate of a person, certified by a physician to
5 be permanently and totally incapacitated for work, to the amount
6 of six thousand dollars valuation or the sum of six hundred dollars,
7 whichever would result in the abatement of the greater amount of
8 taxes due, provided that such person has a whole estate, real and
9 personal, not in excess of fifty-five hundred dollars or, if married,
10 had a combined total estate, real and personal, not in excess of
11 sixty thousand dollars.

1 SECTION 5. Notwithstanding any general or special law to the
2 contrary, the widow or surviving minor children, including
3 adopted children, of a police officer or firefighter killed in the line
4 of duty during the calendar year nineteen hundred and seventy-
5 nine shall be entitled to receive during said calendar year the real
6 estate exemption provided for such widows or children by clause
7 Forty-second or Forty-third of section five of chapter fifty-nine of
8 the General Laws; provided, that such widows or children would
9 otherwise qualify for such exemption under the provisions of said
10 clauses; and provided further, however, that if the real estate for
11 which said exemption is to be granted was acquired after January
12 first of said calendar year, the amount of the real estate tax exemp-
13 tion to which such widows or children shall be entitled shall be the
14 amount provided in said clauses multiplied by a fraction, the
15 numerator of which shall be the number of months or major
16 fraction thereof, in said calendar year after which said real estate
17 was acquired and the denominator shall be twelve.

THE BUDGETARY PROCESS

BY THE HONORABLE

MEMBERS OF THE COMMITTEE ON THE BUDGET
HOUSE OF REPRESENTATIVES

AND THE HONORABLE

MEMBERS OF THE SUBCOMMITTEE ON THE BUDGETARY PROCESS
HOUSE OF REPRESENTATIVES

HEARD AT THE COMMITTEE HEARING ON THE BUDGET
FOR THE FISCAL YEAR 1966

ON MAY 11, 1965

AT THE HOUSE OF REPRESENTATIVES

WASHINGTON, D. C.

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