

HOUSE No. 2061

By Mr. Speliotis of Danvers, petition of Theodore C. Speliotis and John G. King relative to tax abatements for surviving spouses. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAX ABATEMENTS FOR SURVIVING SPOUSES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause Seventeen of section 5 of Chapter 59 of the General Laws
2 is hereby amended by striking out the first sentence and inserting in
3 place thereof the following sentence: —

4 Real Estate, to the taxable valuation of two thousand dollars or
5 the sum of two hundred dollars, whichever would result in an
6 abatement of the greater amount of actual taxes due, of a surviving
7 spouse or of any minor whose parent is deceased, occupied by such
8 spouse, or minor as her or his domicile or a person or persons over
9 the age of seventy who has owned and occupied it as a domicile for
10 not less than ten years: provided, that the whole estate, real and
11 personal, of such spouse, person or minor does not exceed in value
12 the sum of seventy thousand dollars, exclusive of property other-
13 wise exempt under clause Twelfth, Twentieth and Twenty-first and
14 exclusive of the value of the mortgage interest held by persons
15 other than the person or persons to be exempted in such mortgaged
16 real estate as may be included in such whole estate.

