

By Mr. Connelly of Agawam, petition of Edward W. Connelly that taxes upon real property of persons sixty-five years of age and occupied as their domicile shall not exceed one per cent of the full and fair cash valuation thereof. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT TAXES UPON REAL PROPERTY OF A PERSON SIXTY-FIVE YEARS OF AGE OCCUPIED BY HIM AS HIS DOMICILE SHALL NOT EXCEED ONE PER CENT OF THE FULL AND FAIR CASH VALUATION THEREOF.

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

1 Chapter 59 of the General Laws is hereby amended by inserting
2 after section 21C the following section: —

3 *Section 21D.* The taxes assessed upon real property of a person
4 sixty-five years of age or over and occupied by him as his domicile,
5 or of a person who owns the same jointly with his spouse, either of
6 whom is sixty-five years of age or over, and occupied by them as
7 their domicile or of a person sixty-five years of age or over who
8 owns the same jointly or as a tenant in common with a person not
9 his spouse and occupied by him as his domicile, shall not in any
10 fiscal year exceed one per cent of the full and fair cash valuation
11 thereof; provided, that in the case of real estate owned by a person
12 jointly or as a tenant in common with a person not his spouse, such
13 limitation shall apply to his interest in said property.

