

By Mr. Piro of Somerville, petition of Vincent J. Piro and another relative to increasing the whole estate which certain individuals may have to qualify for a real estate tax exemption. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Seven.

AN ACT INCREASING THE WHOLE ESTATE WHICH CERTAIN INDIVIDUALS MAY HAVE TO QUALIFY FOR A REAL ESTATE TAX EXEMPTION.

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 5 of chapter 59
2 of the General Laws, as most recently amended by section 2 of
3 chapter 696 of the acts of 1973, is hereby further amended by
4 striking out paragraph (f), and inserting in place thereof the
5 following paragraph: —

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

1 SECTION 2. This act shall apply to taxes levied for the period
2 beginning July first, nineteen hundred and seventy-six, and
3 ending June thirtieth, nineteen hundred and seventy-seven and
4 subsequent fiscal years.