

By Mrs. Fantasia of Somerville, petition of Mary E. Fantasia relative to the exemption from real estate taxes of certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE EXEMPTION FROM REAL ESTATE TAXES OF CERTAIN ELDERLY PERSONS.

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 is
2 hereby amended by striking out clause Forty-one and inserting in
3 place thereof the following clause:—

4 *Forty-one*, Real property, to the amount of four thousand
5 dollars valuation or the sum of seven hundred and twenty-six
6 dollars, whichever would result in an abatement of the greater
7 amount of taxes due, of a person sixty-five years of age or over
8 and occupied by him as his domicile, or of a person who owns the
9 same jointly with his spouse, either of whom is sixty-five years of
10 age or over and occupied by them as their domicile, or of a person
11 sixty-five years of age or over who owns the same jointly or as a
12 tenant in common with a person not his spouse and occupied by
13 him as his domicile; provided, (A) that such person (1) has been
14 domiciled in the commonwealth for the preceding ten years, (2)
15 has so owned and occupied as his domicile such real property or
16 other real property in the commonwealth for five years, or (3) is a
17 surviving spouse who inherits such real property and has
18 occupied such real property or other real property in the
19 commonwealth as his or her domicile for five years and who
20 otherwise qualifies under this clause; (B) that such person had, in
21 the preceding year, gross receipts from all sources whatsoever of
22 less than eight thousand dollars, or, if married, combined gross
23 receipts with his spouse of less than nine thousand dollars,
24 provided, however, that in computing the gross receipts of an

25 applicant under this clause ordinary business expenses, losses,
26 social security and railroad retirement pensions be deducted, but
27 not personal or family expenses; and (C) that such person had a
28 whole estate, real and personal, not in excess of forty thousand
29 dollars or, if married, a combined total estate, real and personal,
30 not in excess of forty-five thousand dollars, exclusive of
31 household furnishings and property already exempt under the
32 twelfth, twentieth, twenty-first and thirty-fifth clauses of this
33 section. In the case of real estate owned by a person jointly or as a
34 tenant in common with a person not his spouse, the amount of his
35 exemption under this clause shall be that proportion of six
36 thousand dollars valuation or the sum of seven hundred and
37 twenty-six dollars, whichever would result in an abatement of the
38 greater amount of taxes due, which the amount of his interest in
39 such property bears to the whole tax due; provided that no
40 exemption shall be granted to any joint tenant or tenant in
41 common unless the gross receipts from all sources whatsoever of
42 each joint tenant or tenant in common is less than eight
43 thousand dollars or, if married, the combined gross receipts
44 from all sources whatsoever of each joint tenant or tenant in
45 common and his spouse is less than nine thousand dollars and
46 unless the combined whole estate, real and personal, of each joint
47 tenant or tenant in common is less than forty thousand dollars or,
48 if married, the combined whole estate, real and personal, of each
49 joint tenant or tenant in common and his spouse does not exceed
50 forty-five thousand dollars; and provided further, that no
51 proportion of the exemption shall be denied to any applicant,
52 otherwise qualified for the reason that another joint tenant or
53 tenant in common receives a proportion of the total exemption.
54 In determining the total period of ownership of an applicant for
55 exemption under this clause, the time during which the same
56 property was owned by a husband or wife individually shall be
57 added to the period during which such property was owned by
58 said husband and wife jointly. Where a portion of the real
59 property occupied as a domicile of an applicant under this clause
60 is located within a municipality other than the municipality in
61 which the applicant is domiciled, and where the value of said
62 property, or the taxes, assessed by the municipality in which such
63 applicant is domiciled would result in his receiving less than the
64 maximum exemption provided by this clause, that part of the

65 property of such applicant within such other municipality shall be
66 exempt to a value, or to an amount of tax, sufficient to grant the
67 applicant the total amount of tax, sufficient to grant the applicant
68 the total maximum exemption provided by the clause. Any
69 person who receives an exemption under the provisions of this
70 clause shall not receive an exemption on the same property under
71 any other provision of this section except clause Eighteen.

1 SECTION 2. This act shall apply to taxes levied for the year
2 nineteen hundred and seventy-five and subsequent years.

