

HOUSE No. 232.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, March 27, 1885.

The Committee on Taxation, to whom was referred the petition of E. E. Spencer and others for legislation amending the tenth clause of section five of chapter eleven of the Public Statutes so as to provide for the exemption from taxation of the property, to the amount of five hundred dollars, of certain persons therein named whether owned by any such person separately or jointly with others, report the accompanying Bill.

For the Committee,

PRENTISS CUMMINGS.

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Eighty-five.

AN ACT

Exempting from Taxation the Property of Certain Persons though Owned by such Persons jointly with Others.

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. The tenth clause of section five
2 of chapter eleven of the Public Statutes is hereby
3 amended, so as to read as follows: —
4 *Tenth.* The property, to the amount of five
5 hundred dollars, of a widow or unmarried woman
6 above the age of twenty-one years, of any person
7 above the age of seventy-five years, and of any
8 minor whose father is deceased, whether such
9 property be owned by such person separately, or
10 jointly, or as tenant in common with another or
11 others: *provided*, that the whole estate, real and
12 personal, of such person, does not exceed in value

13 the sum of one thousand dollars, exclusive of
14 property otherwise exempted under the provisions
15 of this section: *and, provided, further,* that no
16 property shall be so exempted which, in the judg-
17 ment of the assessors, has been conveyed to such
18 person for the purpose of evading taxation. A
19 person aggrieved by such judgment may appeal
20 to the county commissioners within the time and
21 in the manner allowed by law for an appeal in
22 respect of the abatement of taxes.

1 SECT. 2. This act shall take effect upon its
2 passage.

