

By Mr. Wetherbee of Pepperell, petition of Bruce E. Wetherbee relative to real estate tax exemptions for widows and certain elderly persons. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT BROADENING REAL ESTATE TAX EXEMPTIONS FOR WIDOWS AND THE ELDERLY.

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. In recognition of the severe economic plight of
2 certain senior citizens and widows who are real property owners
3 with fixed and limited incomes and who are faced with rising living
4 costs and constantly increasing tax burdens upon their homes, the
5 General Court considers it to be a matter of sound public policy to
6 make special provisions for real property tax exemptions for that
7 class of senior citizens and widows who are real property tax
8 payers and who are without adequate means of support to enable
9 them to remain in peaceable possession of their homes and
10 relieving their economic burden.

1 SECTION 2. Clause seventeenth of section 5, chapter 59 of the
2 General Laws is hereby amended by deleting therefrom the word
3 "widow".

1 SECTION 3. Clause forty-first of section 5, chapter 59 of the
2 General Laws is hereby amended by striking said clause in its
3 entirety and inserting in place the following:—

4 1) Real property owned by a widow, or by one or more natural
5 persons, each of whom is sixty-five years or over, or by a husband
6 or wife, either of whom is sixty-five years of age or over.

