

HOUSE No. 3863

By Mr. Mullins of Ludlow, petition of William D. Mullins for legislation to exempt certain residential improvements from property taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT EXEMPTING CERTAIN RESIDENTIAL IMPROVEMENTS FROM PROPERTY TAXATION.

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, Section 5 of the General Laws is amended by adding
2 at the end of Section 5 a new clause to be designated as clause
3 forty-seven:—

4 The value of alterations or improvements to residential real
5 property shall be exempt from taxation provided that said
6 improvements are necessary to provide housing for a person, or
7 persons who are at least sixty years old and who is not the owner of
8 the premises. A person applying for said exemption shall furnish
9 the Assessors a certificate from the local housing authority which
10 states that the improvements undertaken were necessary to provide
11 housing for a person or persons at least sixty years old who are in
12 need of housing. Said certificate must be furnished each year. This
13 exemption shall terminate when the premises are no longer occu-
14 pied by an elderly person or persons in need of housing.

THE CONSTITUTION

of the United States

as amended

with the Amendments

to the Constitution

of the United States

as amended

with the Amendments

to the Constitution

of the United States

as amended