

By Mr. DeFilippi of West Springfield, petition of Walter A. DeFilippi relative to real property tax abatements for certain elderly persons. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT RELATIVE TO REAL PROPERTY TAX ABATEMENTS FOR 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. Clause Forty-first of section 5 of chapter 59 of the  
2 General Laws is hereby amended by striking out in line 19, as  
3 appearing in section 1 of chapter 967 of the acts of 1977, the word  
4 "six", and inserting in place thereof the following word: — ten.

1 SECTION 2. Said clause Forty-first of said section 5 of said  
2 chapter 59 is hereby further amended by striking out in line 20, as  
3 so appearing, the word "seven", and inserting in place thereof the  
4 following word: — eleven.

1 SECTION 3. Said clause Forty-first of said section 5 of said  
2 chapter 59 is hereby further amended by striking out in line 34, as  
3 so appearing, the word "seventeen", and inserting in place thereof  
4 the following word: — twenty-five.

1 SECTION 4. Said clause Forty-first of said section 5 of said  
2 chapter 59 is hereby further amended by striking out in line 35, as  
3 so appearing, the word "twenty", and inserting in place thereof the  
4 following word: — thirty.

1 SECTION 5. Said clause Forty-first of said section 5 of said  
2 chapter 59 is hereby further amended by striking out in line 41, as  
3 so appearing, the word "forty", and inserting in place thereof the  
4 following word: — fifty.

1 SECTION 6. Said clause Forty-first of said section 5 of said  
2 chapter 59 is hereby further amended by striking out in line 42, as  
3 so appearing, the word "forty-five", and inserting in place thereof  
4 the following word: — sixty.

1 SECTION 7. Said clause Forty-first of said section 5 of said  
2 chapter 59 is hereby further amended by adding the following  
3 sentence: — Any person who otherwise qualifies for an abatement  
4 under the provisions of this clause who owns the real property as a  
5 joint tenant or a tenant in common shall receive an abatement  
6 equal to fifty per cent of the amount he would be entitled to if he  
7 owned such real property as sole owner or as a tenant by the  
8 entirety.