

By Mr. Pokaski of Boston, petition of Daniel F. Pokaski and W. Paul White relative to real estate tax exemptions for widows and elderly persons. Taxation.

The Commonwealth of Massachusetts

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

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 peaceful possession of their homes and relieving
10 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 its 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 of age or over, or by a
6 husband or wife, either of whom is sixty-five years of age or over,
7 shall annually be exempt from taxation by any city or town, as
8 hereinafter provided. For purposes of this Act, the term "widow"
9 shall mean the surviving wife who has not remarried.

10 2) The exemption to which an owner or owners qualifying under
 11 this clause may be entitled will be computed as follows: The
 12 General Court shall annually designate a dollar amount for this
 13 clause, to which will be applied a percentage corresponding to the
 14 owner's or owner income for the income tax year immediately
 15 preceding the date of application. The figure so derived shall
 16 constitute the exemption allowable hereunder. In annually des-
 17 ignating the said amount for this clause, the General Court shall
 18 take into account for this clause, the current cost of living index
 19 and any other economic data which is considered pertinent. The
 20 following table shall be utilized in determining the percentage to be
 21 applied to the dollar amount designated by the General Court:

<u>Income</u>	<u>Percentage to be Applied to Dollar Amount Designated Annually by the General Court</u>
0-\$6,000	100%
\$6,001-\$10,000	50%
Over \$10,000	0%

23 The income figures in the above table shall be reviewed annually
 24 by the General Court, and shall be revised whenever such action
 25 will further the spirit and intent of this clause. In making such
 26 reviews and revisions, the General Court shall take into account
 27 the current cost of living index and any other economic data which
 28 it considers pertinent.

29 3) For purposes of this clause, the term "income tax year" shall
 30 mean the twelve-month period for which the owner or owners filed
 31 a federal personal income tax return, or if no such return is filed,
 32 the calendar year. The term "income" shall mean income of any
 33 nature received from all sources.

1 SECTION 6. An application for an exemption under this
 2 clause shall be denied if the assessors or other local taxing
 3 authorities find that the applicant received title to the property or
 4 any interest in the property primarily for the purpose of obtaining

5 the exemption provided herein, or if the assessors or other local
6 taxing authorities find that any transaction involving or affecting
7 the property was entered into or effectuated primarily for the
8 purpose of obtaining the exemption provided herein.

1 SECTION 7. Any person who receives an exemption under the
2 provisions of this clause shall not receive an exemption on the same
3 property under any other provision of this section except clause
4 eighteenth.

