

By Mr. Saggese of Winthrop, petition of Alfred Saggese, Jr., relative to real estate tax exemptions for certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO REAL ESTATE TAX EXEMPTIONS 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. Section 5 of chapter 59 of the General Laws is
2 hereby amended by striking out clause Forty-first and inserting in
3 place thereof the following clause: —

4 Forty-first, Real property, to the amount of four thousand
5 dollars valuation or the sum equal to one half of the total
6 amount of taxes due on the annual tax bill whichever would
7 result in an abatement of the greater amount of taxes due, of a
8 person sixty-five years of age or over and occupied by him as his
9 domicile, or of a person who owns the same jointly with his
10 spouse, either of whom is sixty-five years of age or over, and
11 occupied by them as their domicile, or of a person sixty-five
12 years of age or over who owns the same jointly or as a tenant in
13 common with a person not his spouse and occupied by him as
14 his domicile; provided, (A) that such person (1) has been
15 domiciled in the commonwealth for the preceding ten years, (2)
16 has so owned and occupied as his domicile such real property or
17 other real property in the commonwealth for five years, or (3) is
18 a surviving spouse who inherits such real property and has
19 occupied such real property or other real property in the
20 commonwealth as his or her domicile for five years and who
21 otherwise qualifies under this clause; (B) that such person had,
22 in the preceding year, gross receipts from all sources whatsoever
23 of less than six thousand dollars or, if married, combined gross

24 receipts with his spouse of less than seven thousand dollars,
25 provided, however, that in computing the gross receipts of an
26 applicant under this clause ordinary business expenses and
27 losses may be deducted, but not personal or family expenses;
28 and provided, further, that there shall be deducted from the
29 total amount received by the applicant under the federal social
30 security or railroad retirement and from any annuity, pension,
31 or retirement plan established for employees of United States
32 government, the government of the commonwealth, or the
33 government of any city, town, county, or special district,
34 included in such gross receipts, an amount equivalent to the
35 minimum payment then payable under said federal social
36 security law, as determined by the state tax commission, to a
37 retired worker sixty-five years of age or over, if the applicant is
38 unmarried, or to a retired worker and wife, both of whom are
39 sixty-five years of age or over, if the applicant is married; and
40 (C) that such person had a whole estate, real and personal, not
41 in excess of forty thousand dollars or, if married, a combined
42 total estate, real and personal, not in excess of forty-five
43 thousand dollars, exclusive of household furnishings and
44 property already exempt under the twelfth, twentieth, twenty-first
45 and thirty-fifth clauses of this section. In the case of real
46 estate owned by a person jointly or as a tenant in common with
47 a person not his spouse, the amount of his exemption under this
48 clause shall be that proportion of four thousand dollars
49 valuation or the sum equal to one half of the total amount of
50 taxes due on the annual tax bill, whichever would result in an
51 abatement of the greater amount of taxes due, which the
52 amount of his interest in such property bears to the whole tax
53 due; provided that no exemption shall be granted to any joint
54 tenant or tenant in common unless the gross receipts from all
55 sources whatsoever of each joint tenant or tenant in common is
56 less than six thousand dollars or, if married, the combined gross
57 receipts from all sources whatsoever of each joint tenant or
58 tenant in common and his spouse is less than seven thousand
59 dollars and unless the combined whole estate, real and personal,
60 of each joint tenant or tenant in common is less than forty
61 thousand dollars or, if married, the combined whole estate, real
62 and personal, of each joint tenant or tenant in common and his

63 spouse does not exceed forty-five thousand dollars; and
64 provided, further, that no proportion of the exemption shall be
65 denied to any applicant otherwise qualified for the reason that
66 another joint tenant or tenant in common receives a proportion
67 of the total exemption. In determining the total period of
68 ownership of an applicant for exemption under this clause, the
69 time during which the same property was owned by a husband
70 or wife individually shall be added to the period during which
71 such property was owned by said husband and wife jointly.
72 Where a portion of the real property occupied as a domicile of
73 an applicant under this clause is located within a municipality
74 other than the municipality in which the applicant is domiciled,
75 and where the value of said property, or the taxes, assessed by
76 the municipality in which such applicant is domiciled would
77 result in his receiving less than the maximum exemption
78 provided by this clause, that part of the property of such
79 applicant within such other municipality shall be exempt to a
80 value, or to an amount of tax, sufficient to grant the applicant
81 the total maximum exemption provided by the clause. Any
82 person who receives an exemption under the provisions of this
83 clause shall not receive an exemption on the same property
84 under any other provision of this section except clause Eighteen.

1 SECTION 2. This act shall apply to taxes levied for the year
2 nineteen hundred and seventy-five and subsequent years.

