

# HOUSE . . . . . No. 1466

By Mr. Cohen of Newton, petition of David B. Cohen for legislation to increase the property tax exemptions granted to certain persons over seventy years of age. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT INCREASING PROPERTY TAX EXEMPTION FOR CERTAIN PERSONS OVER SEVENTY YEARS OF AGE.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Notwithstanding the provisions of any general or special law to  
2 the contrary, real property, to the amount of four thousand dollars  
3 of taxable valuation or the sum of five hundred dollars, whichever  
4 would amount in an exemption of the greater amount of taxes due,  
5 of a person who has reached his seventieth birthday prior to the  
6 fiscal year for which an exemption is sought and occupied by said  
7 person as his domicile, or of a person who owns the same jointly  
8 with his spouse, either of whom has reached his seventieth birthday  
9 prior to the fiscal year for which an exemption is sought and  
10 occupied by them as their domicile, or for a person who has  
11 reached his seventieth birthday prior to the fiscal year for which an  
12 exemption is sought who owns the same jointly or as a tenant in  
13 common with a person not his spouse and occupied by him as his  
14 domicile; provided: (A) that such person (1) has been domiciled in  
15 the commonwealth for the preceding ten years, (2) has so owned  
16 and occupied such real property or other real property in the  
17 commonwealth for five years, or (3) is a surviving spouse who  
18 inherits such real property and has occupied such real property in  
19 the commonwealth for five years.

By Mr. Chairman [Name], [Title], [Committee Name],  
to inform the Senate of the progress of the [Project Name] and  
to recommend the [Action] of the [Committee].

The Government of [Country]

do hereby certify that [Name] is a [Title] of the [Department]

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the [Department] at [City], this [Date] day of [Month], [Year].

Witness my hand and the seal of the [Department] at [City], this [Date] day of [Month], [Year].

1. [Text]  
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