

By Mr. Cohen of Andover, petition of Gerald M. Cohen relative to the property exemption of certain surviving spouses and minor children. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT RELATIVE TO THE PROPERTY EXEMPTION OF CERTAIN SURVIVING SPOUSES AND MINOR CHILDREN.

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 5 of Chapter 59 of the General Laws, as most recently
2 amended by section 17 of Chapter 580 of the Acts of 1978, is hereby
3 further amended by striking out clause seventeenth and inserting in
4 place the following clause: — Seventeenth, Real Estate, to the
5 taxable valuation of two thousand dollars or the sum of one
6 hundred seventy-five dollars, whichever would result in an abate-
7 ment of the greater amount of actual taxes due, of a surviving
8 spouse or of any minor whose parent is deceased, occupied by such
9 spouse, or minor as her or his domicile, or a person or persons over
10 the age of seventy who has owned and occupied it as a domicile for
11 not less than ten years; provided that the whole estate, real and
12 personal, of such spouse, person or minor does not exceed in value
13 the sum of twenty thousand dollars, provided that real property
14 occupied as his domicile shall not be included in computing the
15 whole estate except for any portion of said property which pro-
16 duces income, exclusive of property otherwise exempt under clauses
17 Twelfth, Twentieth and Twenty-first and exclusive of the value of
18 the mortgage interest held by persons other than the person or
19 persons to be exempted in such mortgaged real estate as may be
20 included in such whole estate. No real estate shall be so exempt
21 which the assessors shall adjudge has been conveyed to such
22 spouse, person or minor to evade taxation. A spouse, person or

23 minor aggrieved by any such judgment may appeal to the county
24 commissioners or to the appellate tax board within the time and in
25 such manner allowed by section sixty-four or sixty-five, as the case
26 may be. Where the whole estate, real and personal, of such spouse,
27 person or minor exceeds in value the sum of eight thousand dollars,
28 exclusive of property otherwise exempt as aforesaid and exclusive
29 of the value of the mortgage interest as aforesaid, this exemption
30 shall be borne by the commonwealth, and the state treasurer shall
31 annually reimburse the city or town for the amount of the tax
32 which otherwise would have been collected. Any exemption under
33 this clause, to the taxable valuation of two thousand dollars or the
34 sum of one hundred and seventy-five dollars, whichever would
35 result in an abatement of the greater amount of actual taxes due
36 may be apportioned among the persons whose title to the real
37 estate was acquired under the provisions of section three of chapter
38 one hundred and ninety and who qualify for an exemption under
39 this clause.