

HOUSE No. 4585

By Mrs. Metayer of Braintree, petition of Elizabeth N. Metayer, Robert S. Teahan, Alfred A. Minahan, Jr., John Sydney Conway and James A. Keefe, Jr., that provision be made for an exemption from taxation on real estate owned by certain persons permanently and totally incapacitated for work. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR AN EXEMPTION FROM TAXATION ON REAL ESTATE OWNED BY CERTAIN PERSONS PERMANENTLY AND TOTALLY INCAPACITATED FOR WORK.

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 is hereby amended
2 by inserting after clause Forty-fourth the following clause: —
3 Forty-fifth. Real estate of a person, certified by a physician to be
4 permanently and totally incapacitated for work, to the amount of
5 six thousand dollars valuation or the sum of six hundred dollars,
6 whichever would result in the abatement of the greater amount of
7 taxes due, provided that such person has a whole estate, real and
8 personal, not in excess of fifty-five hundred dollars or, if married,
9 had a combined total estate, real and personal, not in excess of
10 sixty thousand dollars.

