

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Kathi-Anne Reinstein

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act providing for a real property for exemption for certain seniors.

PETITION OF:

NAME:

Kathi-Anne Reinstein

DISTRICT/ADDRESS:

16th Suffolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3089 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING FOR A REAL PROPERTY FOR EXEMPTION FOR CERTAIN SENIORS.

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 appearing in the 2004 Official Edition, is hereby amended
2 by inserting after clause Forty-first D the following clause:-

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4 Forty-first E. Real property to an amount determined as herein after provided of a person 70 years of age
5 or over and occupied by him as his domicile who owns the same jointly with his spouse either of whom is 70 years
6 of age or older and occupied as their domicile of a person who owns the same jointly with his spouse, either of
7 whom is sixty-five years of age or over, and occupied as their domicile, or of a person who owns the same jointly or
8 as a tenant in common with a person not his spouse and occupied by him as his domicile; provided, that such
9 person has been domiciled in the commonwealth for the preceding years and has so owned and occupied as his
10 domicile such real property or other real property in the commonwealth for five years; or

11

12 (2) is a surviving spouse who inherits such real property and has occupied such real property or other real property
13 in the commonwealth as his or her domicile for five years and who otherwise qualifies under this clause.

14

15 In determining the total period ownership of an applicant for exemption under this clause, the time
16 during which the same property was owned by a husband or wife individually shall be added to the period during
17 which such property was owned by said husband and wife jointly. In computing the gross receipts of such an
18 applicant or of such an applicant and his spouse, if married, ordinary business expenses and losses may be
19 deducted not personal and family expenses.

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21 Any such person may, on or before December fifteenth of each year to which the tax related or within
22 three months after the date on which the bill or notice is first sent, whichever is later, apply to the board of
23 assessors for an exemption of all or part of such real property from taxation during such year; provided, however,
24 that in the case of real estate owned by a person jointly or as a tenant in common with a person not his spouse,
25 the exemption shall not exceed that proportion of total valuation which the amount of his interest in such
26 property bears to the whole tax due.

27

28 The tax under this clause be the amount of the tax bill for the year in which the person qualifies under this
29 clause.