

HOUSE No. 3089

By Ms. Reinstein of Revere, petition of Kathi-Anne Reinstein and others relative to providing for a real property for exemption for certain seniors. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Kathi-Anne Reinstein
Timothy J. Toomey, Jr.
Douglas W. Petersen

John P. Fresolo
Eugene D. Masella Sr.

In the Year Two Thousand and Seven.

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
2 2004 Official Edition, is hereby amended by inserting after clause
3 Forty-first D the following clause:—
4 Forty-first E. Real property to an amount determined as herein-
5 after provided of a person 70 years of age or over and occupied by
6 him as his domicile who owns the same jointly with his spouse
7 either of whom is 70 years of age or older and occupied as their
8 domicile of a person who owns the same jointly with his spouse,
9 either of whom is sixty-five years of age or over, and occupied as
10 their domicile, or of a person who owns the same jointly or as a
11 tenant in common with a person not his spouse and occupied by him
12 as his domicile; provided, that such person has been domiciled in the
13 Commonwealth for the preceding years and has so owned and occu-
14 pied as his domicile such real property or other real property in the
15 Commonwealth for five years; or
16 (2) is a surviving spouse who inherits such real property and has
17 occupied such real property or other real property in the Common-
18 wealth as his or her domicile for five years and who otherwise quali-
19 fies under this clause.

20 In determining the total period ownership of an applicant for
21 exemption under this clause, the time during which the same prop-
22 erty was owned by a husband or wife individually shall be added to
23 the period during which such property was owned by said husband
24 and wife jointly. In computing the gross receipts of such an applicant
25 or of such an applicant and his spouse, if married, ordinary business
26 expenses and losses may be deducted not personal and family
27 expenses.

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

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