

# HOUSE . . . . . No. 2883

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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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  
2 hereby amended by inserting after clause Forty-first D the following clause:-

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

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

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

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

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