

**SENATE . . . . . No. 1959**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Fifteen**  
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SENATE, Thursday, July 2, 2015

The committee on Revenue to whom was referred the petition (accompanied by bill, Senate, No. 1533) of Kathleen O'Connor Ives and Diana DiZoglio for legislation relative to tax abatements for deaf residents,- reports the accompanying bill (Senate, No. 1959).

For the committee,  
Anne M. Gobi

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Fifteen  
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An Act relative to tax abatements for deaf residents.

*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 1. Section 5 of chapter 59 of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended in the first paragraph by insert after the word “Forty-third”  
3 the following words:-

4           “, Forty-third, Fifty-eighth, Fifty-eighth A,”

5           SECTION 2. Section 5 of Chapter 59 of the General Laws, as appearing in the 2014  
6 Official Edition, is hereby amended by inserting at the end thereof the following new sections:-

7           Fifty-eighth, Real property, to the amount of five thousand dollars of the taxable  
8 valuation of real property, or the sum of four hundred and thirty-seven dollars and fifty cents,  
9 whichever would result in an abatement of the greater amount of actual taxes due, of a person  
10 who is deaf, as defined in section 191 of chapter 6, and is a legal resident of the commonwealth,  
11 whether such property is owned by him separately or jointly or as a tenant in common; provided,  
12 that such property is occupied by such person as his domicile. No real property shall be so  
13 exempt which has been conveyed to such deaf person to evade taxation.

14 Four thousand dollars of this exemption or the sum of three hundred and fifty dollars,  
15 whichever basis is applicable, shall be borne by the city or town, the balance up to one thousand  
16 dollars of exemption or eighty-seven dollars and fifty cents, whichever basis is applicable, shall  
17 be borne by the commonwealth; and the state treasurer shall annually reimburse the city or town  
18 for the amount of the tax which otherwise would have been collected on account of this balance.

19 Fifty-eighth A, The sum of five hundred dollars of the actual taxes due, of a person who  
20 is deaf, as defined in section 191 of chapter 6, and is a legal resident of the commonwealth,  
21 whether such property is owned by him separately or jointly or as a tenant in common; provided,  
22 that such property is occupied by such person as his domicile. No real property shall be exempt  
23 which has been conveyed to such person who is deaf to evade taxation. This clause shall take  
24 effect upon its acceptance by any city or town. In those cities and towns which accept the  
25 provisions of this clause, the provisions of clause fifty-eighth shall not be applicable; provided,  
26 however, the sum of eighty-seven dollars and fifty cents of this exemption shall be borne by the  
27 commonwealth, and the state treasurer shall annually reimburse the city or town for the amount  
28 thereof.

29 SECTION 3. Section 59 of Chapter 59 of the General Laws, as amended by section 16 of  
30 chapter 62 of the acts of 2014, is hereby amended by striking the third paragraph and inserting in  
31 place thereof the following paragraph:-

32 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth  
33 C1/2, Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-  
34 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-  
35 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C1/2, Forty-second, Forty-third,

36 Fifty-second, Fifty-third, Fifty-sixth, Fifty-seventh, Fifty-eighth and Fifty-eighth A of section 5  
37 may be made on or before December 15 of the year to which the tax relates or, if the bill or  
38 notice is first sent after September 15 of that year, within 3 months after the bill or notice is so  
39 sent.