

By Mr. Sprague of Sherborn, petition of George R. Sprague, Barbara E. Gray and Andrew J. Rogers, Jr., that provision be made for real estate tax relief to certain elderly persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE REAL PROPERTY TAX RELIEF FOR CERTAIN ELDERLY PERSONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 41 of the General Laws is hereby amended by adding
2 after section 124 the following section:—

3 *Section 125.* Upon submission of a petition signed by not
4 fewer than five percent of the registered voters within a city or
5 town, the following question shall be placed on the election ballot
6 within that city or town:— “Shall that portion of the real estate
7 property tax designated for schools not be applied to the
8 residential property of persons over the age of sixty-five, provided
9 that

10 (1) the owner occupant must have been a resident and property
11 owner within the municipality for a minimum of ten years prior
12 to January first of the year of the exemption;

13 (2) in the event that the owner occupant of the property shares
14 the residency with others not eligible for the exemption under this
15 section, the exemption shall be limited to that percentage of the
16 single or multi-unit dwelling occupied by the owner;

17 (3) the exemption shall apply only to the housing unit
18 occupied by the property owner and the minimum lot on which
19 the house is located, as determined by local zoning laws;

20 (4) the combined annual income of the owner and his wife or
21 her husband, as the case may be, shall not exceed seventy-five
22 hundred dollars for full exemption, and the exemption shall be
23 reduced by twenty percent for each additional five hundred
24 dollars of total income over seventy-five hundred dollars, such

25 income statements to be substantiated by a copy of the pertinent
26 Federal Income Tax return of the proper year;

27 (5) any exemption under this section must be applied for to the
28 local board of assessors annually?"

29 If a majority of those voting approve, the exemption provided
30 for shall take effect in the following local fiscal year.