

# HOUSE . . . . . No. 3620

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By Mr. Smith of Lynn, petition of James E. Smith and another relative to granting real estate tax relief to certain elderly persons. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT TO ALLEVIATE THE PROPERTY TAX BURDEN FOR THE ELDERLY.

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

1 Clause Forty-first of section 5 of chapter 59 of the General  
2 Laws, as most recently amended by chapter 696 of the acts of  
3 1973, is hereby further amended by adding the following  
4 sentence: — Any person eighty years of age or older, maintaining  
5 real property for the purposes of personal residence and deriving  
6 no income from said property, shall be liable for taxes under this  
7 chapter based on no more than twenty-five per cent of the  
8 assessed value of the said property.

# HOUSE

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