

By Mr. DeFilippi of West Springfield, petition of Walter A. DeFilippi, Robert J. Rohan and Christopher J. Hodgkins that certain elderly and low income property owners be authorized to work for municipalities in lieu of real estate taxes. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING THAT CERTAIN ELDERLY AND LOW INCOME PROPERTY OWNERS MAY WORK FOR MUNICIPALITIES IN LIEU OF REAL ESTATE TAXES.

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

1 The Massachusetts General Laws are hereby amended by insert-  
2 ing after Chapter 60A the following new chapter: —

3 **CHAPTER 60B.**

4 **Municipal Employment in Lieu of Real Estate Taxes**

5 *Section 1.* A property owner, exclusive of any party with a  
6 security interest in the qualified property, who holds title or partial  
7 title to the qualified property, may elect to make an in lieu of tax  
8 payment for that portion of the property taxes due that exceeds ten  
9 percent of the annual gross income of the owner having the greatest  
10 gross income, but no more than one thousand dollars, if property  
11 taxes due for prior fiscal years have been paid.

12 *Section 2.* An owner may elect to make an in lieu of tax  
13 payment for that portion of property taxes due that exceeds thirty  
14 dollars, up to a maximum amount of one thousand dollars for  
15 multiple owners. If any owner earns an annual gross income in  
16 excess of the Lower Living Standard of the Federal Bureau of  
17 Labor Statistics, then no owner shall qualify under this section.

18 *Section 3.* The administrative officers of a municipality would  
19 assign jobs commensurate with skills of the "in lieu of tax worker."

20     *Section 4.* The “in lieu of tax worker” will earn the prevailing  
21 minimum wage. The worker will act as an independent contractor  
22 to the municipality and will abide by a written contract signed by  
23 the owner and the authorized representative of the city or town.  
24 The contract shall be in a form approved by the City solicitor or the  
25 town counsel and shall include terms specifying the work to be  
26 performed, the rate of payment, a statement that the work is done  
27 in exchange for taxes due to the city or town, that the taxpayer  
28 enters into the contract as an independent contractor, and such  
29 other terms and conditions as may be necessary or appropriate.

30     *Section 5.* The amount of real estate taxes to be earned through  
31 municipal employment would be established by the applicant and  
32 the administrative officer.

33     *Section 6.* The established “in lieu of tax payment” must be  
34 earned within a six month period to coincide with the fiscal year.  
35 The first work period must be completed December 31 for the first  
36 half of the fiscal year payment; July 1 to December 31. The second  
37 work period must be completed June 30 for the second half of the  
38 fiscal year payment; January 1 to June 30.

39     *Section 7.* The “in lieu of tax worker” status will have no affect  
40 on any other exemptions or abatements the property owner is  
41 eligible to receive.

42     *Section 8.* This chapter shall only be applicable in a city or town  
43 which accepts its provisions. Acceptance may be terminated by the  
44 same process by which it was originally made.