

[Similar Matter Filed During Past Session —

**SENATE . . . . . No. 1443**  
See Senate No. 3405 of 1985.]

By Mr. John P. Burke, a petition (accompanied by bill, Senate, No. 1443) of John P. Burke for legislation to freeze real estate taxes of certain elderly persons. Taxation.

**The Commonwealth of Massachusetts**

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

**AN ACT FREEZING REAL ESTATE TAXES OF 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 59 of the General Laws is hereby amended by inserting
- 2 after section 19 the following section: —
- 3 **Section 19A.** In any city or town that accepts the provisions of
- 4 this section, no person who has attained the age of seventy and has
- 5 an annual gross income of fifteen thousand dollars or, if married, an
- 6 annual gross income of twenty thousand dollars, shall be assessed
- 7 for any property in any year which is greater than the tax he paid on
- 8 such property in the previous year.

