

By Mr. Kafka of Sharon, petition of Louis L. Kafka for legislation to regulate the payment of property taxes of certain persons sixty-five years of age or older. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT RELATIVE TO PROPERTY TAXES OF PROPERTY OWNERS WHO HAVE REACHED THE AGE OF 65.

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 5 of Chapter 59 is hereby amended by adding after
2 clause fifty the following: —

3 Fifty-first, Notwithstanding any other provision of law to the
4 contrary, the Board of Assessors in any city or town which adopts
5 this section, shall develop a procedure that will allow property
6 owners who are 65 years old or older, and who have met income
7 requirements promulgated by the Commissioner of Revenue, to
8 have their real estate property taxes limited to that annual amount
9 which was levied during the year in which they turn 65 or in the
10 year in which this act takes effect, whichever comes later. Said
11 real estate must be owned and occupied by said person and no
12 real estate shall be so exempt which the assessors decide was
13 conveyed to such person to evade taxation.

14 Any such person may, on or before December 15 each year,
15 apply for certification of their eligibility to the Board of Assessors.

