

By Mr. Lemanski of Chicopee, petition of Kenneth M. Lemanski and John P. Burke for legislation to prohibit real estate tax increases for certain elderly persons. Taxation.

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**The Commonwealth of Massachusetts**

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

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**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.

