

By Mr. Eldridge of Acton, petition of James B. Eldridge and others (by vote of the town) relative to the dates for the payment of property taxes by certain elderly persons in the town of Acton. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

PETITION OF:

James B. Eldridge
Cory Atkins

Pamela Resor

In the Year Two Thousand and Six.

AN ACT RELATIVE TO PROPERTY TAX RELIEF FOR SENIOR CITIZEN REAL ESTATE TAX PAYMENTS.

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 1. Notwithstanding the provisions of sections 57
2 through 57 (c) of chapter 59 of the General Laws, whenever the
3 date for which real property taxes are due and payable in the
4 Town of Acton falls on or between the 25th day of a month and
5 the third day of the following month, said date for real property
6 taxes on property owned and occupied as a primary residence by a
7 person sixty-five years of age or older ("Eligible Senior Citizen"),
8 either individually or jointly or as a tenant-in-common with
9 another, shall be extended to the fourth day of said following
10 month, subject to section nine of chapter 4 of the General Laws
11 (Sundays and holidays).

1 SECTION 2. In the event that the United States Social Security
2 Administration changes the date on which it mails social security
3 benefit checks from the first day of each month to another day of
4 the month, the Town Treasurer of the Town of Acton is hereby
5 authorized to modify the due and payable date set forth in Section
6 1 above, so that said due and payable date for the Eligible Senior

7 Citizens falls on the fourth day after Social Security benefit
8 checks are mailed to recipients whenever the due and payable date
9 would have otherwise fallen between the fifth day preceding the
10 mailings of social security benefit checks and the third day
11 following the mailing of social security benefit checks.