

By Mr. Naughton of Clinton, petition of Harold P. Naughton, Jr., relative to the property taxes of senior citizens. Revenue.

**The Commonwealth of Massachusetts**

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE PROPERTY TAXES OF SENIOR CITIZENS.

*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 of the General Laws, as amended by  
2 Section 70 of Chapter 164 of the Acts of 1997, is hereby father  
3 amended by inserting after clause Forty-first C the following  
4 clause:—

5 Forty-first D. The taxes to be paid on the real property of a person  
6 who has reached their 65th birthday prior to the fiscal year for which  
7 they are being taxed and is occupied by said person as their domicile  
8 or of a person who owns the same with their spouse either of whom  
9 have reached their 65th birthday prior to the fiscal year for which  
10 they are being taxed owns the same jointly or as a tenant in common  
11 with a person not their spouse and is occupied by them as their  
12 domicile shall not exceed taxes paid by said person and said prop-  
13 erty for the fiscal year immediately preceding their 65th birthday;  
14 provided:—

15 (A) that such a person:—

16 (1) has been domiciled in the Commonwealth for the preceding  
17 ten years,

18 (2) has so owned and occupied such real property or other real  
19 property for five years or,

20 (3) is a surviving spouse who inherits such real property and has  
21 occupied such real property in Commonwealth for five years and  
22 who otherwise qualified under this clause;

23 (B) that such person has, in the preceding year gross receipts from  
24 all sources of less than \$13,000, or if married, combined gross

25 receipts with their spouse of less than \$15,000; provided however,  
26 that in computing the gross receipts of an applicant under this clause  
27 ordinary business expenses and losses may be deducted, but not per-  
28 sonal or family expenses; and provided further, that there shall be  
29 deducted from the total amount received by the applicant under the  
30 federal social security or railroad retirement and from and annuity,  
31 pension, or retirement plan established for employees of the United  
32 States Government, the town, county or special district included in  
33 such gross receipts, an amount equivalent to the minimum payment  
34 then payable under said federal social security law, as determined by  
35 the commissioner of revenue, to a retired worker 65 years of age or  
36 over, if the applicant is unmarried, or to a retired worker and spouse  
37 both of whom are 65 years of age, if the applicant is married; and  
38 (C) that such person had a whole estate, real and personal not in  
39 excess of \$28,000, or if married not in excess of \$30,000, provided  
40 that real property occupied as their domicile shall not be included in  
41 computing the whole estate except for any portion of said property  
42 which produces income and exceeds two dwelling units.

43 This clause shall take effect in any city or town upon its accep-  
44 tance by such city or town for the fiscal years commencing on or  
45 after July 1, 2001 or for the fiscal years commencing on or after such  
46 later July 1 as the city or town may elect. Any amount annually  
47 appropriated by the Commonwealth for the purposes of reimbursing  
48 cities and towns for taxes not collected under this clause or abated  
49 under clauses Forty-first, Forty-first B, Forty-first C shall be distrib-  
50 uted as provided in said clause Forty-first.