

By Mr. Ross of Wrentham, petition of Richard J. Ross and others relative to reducing the property taxes of certain elderly persons. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Richard J. Ross
Todd M. Smola
F. Jay Barrows
William Smitty Pignatelli

Douglas W. Petersen
James E. Timilty
Jennifer M. Callahan

In the Year Two Thousand and Seven.

AN ACT AN ACT RELATIVE TO PROPERTY TAXES AND 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 appearing in the
2 2004 Official Edition, is hereby amended by adding the following
3 paragraph:—

4 Notwithstanding other provisions of this chapter or any general
5 or special law to the contrary, upon acceptance of this paragraph by
6 a city or a town, the board of assessors shall annually reduce the
7 property tax on the real property of a person who has reached his
8 sixty-fifth birthday before the fiscal year for which the tax is due,
9 and have lived in the city or town for 25 years or longer, to the
10 amount of tax due on the property in the fiscal year prior to the
11 person reaching age 65, if the person occupies the real estate as his
12 domicile or occupies the same jointly with his spouse.

