

HOUSE No. 2456

The Commonwealth of Massachusetts

PRESENTED BY:

Thomas J. Calter

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to real estate taxes for seniors.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Dennis A. Rosa</i>	<i>4th Worcester</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>Jose F. Tosado</i>	<i>9th Hampden</i>

HOUSE No. 2456

By Mr. Calter of Kingston, a petition (accompanied by bill, House, No. 2456) of Thomas J. Calter and others relative to property tax exemptions for persons over seventy years of age. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act relative to real estate taxes for seniors.

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 after section 2D, as
2 appearing in the 2012 Official Edition, the following section:-

3 Section 2E. (a) As used in this section, “total annual household income” shall mean the
4 combined gross income, as defined in section 2 of chapter 62, of all persons who are 21 years of
5 age or older who resided at the property for 180 days or more during the calendar year preceding
6 the annual application date determined by the assessors pursuant to subsection (c).

7 (b) In any city or town that accepts the provisions of this act, the amount of property
8 taxation levied upon a class one, residential property, for which an application for property tax
9 exemption has been duly and timely filed pursuant to this section, shall be equal to 10 per cent of
10 the total annual household income or the amount that would be levied if such application for
11 property tax exemption had not been filed pursuant to this section, whichever amount is lower;
12 provided, however, that the property is owned and occupied by at least 1 person having reached
13 the age of 70 on or before the annual application date determined by the assessors pursuant to

14 subsection (c) and that such person resided at the property for 180 days or more during the
15 calendar year preceding the annual application date determined by the assessors pursuant to
16 subsection (c).

17 (c) A taxpayer who seeks to have an exemption made on his or her property in
18 accordance with the limitation set forth in subsection (b) shall file, on or before an annual
19 application date to be determined by the assessors of the city or town where the property is
20 located, an application for property tax exemption with the assessors of such city or town on a
21 form to be furnished by the assessors of such city or town having accepted the provisions of this
22 act.