

HOUSE No. 02555

The Commonwealth of Massachusetts

PRESENTED BY:

Alice Hanlon Peisch

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 passage of the accompanying bill:

An Act exempting certain low income senior citizens from proposition two and a half.

PETITION OF:

NAME:

Alice Hanlon Peisch

DISTRICT/ADDRESS:

14th Norfolk

HOUSE No. 02555

By Ms. Peisch of Wellesley, a petition (accompanied by bill, House, No. 2555) of Peisch relative to exempting certain low income elderly persons from proposition two and a half Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 2856 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act exempting certain low income senior citizens from proposition two and a half.

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. Subsection (g) of Section 21C of Chapter 59, as appearing in the 2008 Official
2 Edition, is hereby amended by inserting at the end thereof the following paragraph:—

3 The local appropriating authority may vote to adopt the following exemption to the
4 question:

5 For residential property whose owner is 65 years of age or older and who occupies
6 said property as his principal residence, provided however, that the taxpayer's total income
7 together with the total income of taxpayer's spouse shall not exceed \$75,000. For the purposes of

8 this paragraph “residence” and “taxpayers total income” shall have the same meaning as used in
9 paragraph (k) of section six of Chapter 62.

10 Any person qualifying for the exemption shall apply for the same on or before July
11 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility
12 for an exemption the assessors shall review the income tax forms for the preceding year.

13 SECTION 2. Subsection (h) of said section, as so appearing, is hereby amended by adding the
14 following paragraph:—

15 The local appropriating authority may vote to adopt the following exemption to the
16 question:

17 For residential property whose owner is 65 years of age or older and who occupies
18 said property as his principal residence, provided however, that the taxpayer’s total income
19 together with the total income of taxpayer’s spouse shall not exceed \$75,000. For the purposes of
20 this paragraph “residence” and “taxpayers total income” shall have the same meaning as used in
21 paragraph (k) of section six of Chapter 62.

22 Any person qualifying for the exemption shall apply for the same on or before July
23 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility
24 for an exemption the assessors shall review the income tax forms for the preceding year.

25 SECTION 3. Subsection (i½) of said section, as so appearing, is hereby amended by adding the
26 following paragraph:—

27 The local appropriating authority may vote to adopt the following exemption to the
28 question:

29 For residential property whose owner is 65 years of age or older and who occupies
30 said property as his principal residence, provided however, that the taxpayer's total income
31 together with the total income of taxpayer's spouse shall not exceed \$75,000. For the purposes of
32 this paragraph "residence" and "taxpayers total income" shall have the same meaning as used in
33 paragraph (k) of section six of Chapter 62.

34 Any person qualifying for the exemption shall apply for the same on or before July
35 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility
36 for an exemption the assessors shall review the income tax forms for the preceding year.

37 SECTION 4. Subsection (j) of said section, as so appearing, is hereby amended by adding the
38 following paragraph:—

39 The local appropriating authority may vote to adopt the following exemption to the
40 question:

41 For residential property whose owner is 65 years of age or older and who occupies
42 said property as his principal residence, provided however, that the taxpayer's total income
43 together with the total income of taxpayer's spouse shall not exceed \$75,000. For the purposes of
44 this paragraph "residence" and "taxpayers total income" shall have the same meaning as used in
45 paragraph (k) of section six of Chapter 62.

46 Any person qualifying for the exemption shall apply for the same on or before July
47 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility
48 for an exemption the assessors shall review the income tax forms for the preceding year.

49 SECTION 5. Subsection (k) of said section, as so appearing, is hereby amended by adding the
50 following paragraph:—

51 The local appropriating authority may vote to adopt the following exemption to the
52 question:

53 For residential property whose owner is 65 years of age or older and who occupies
54 said property as his principal residence, provided however, that the taxpayer's total income
55 together with the total income of taxpayer's spouse shall not exceed \$75,000. For the purposes of
56 this paragraph "residence" and "taxpayers total income" shall have the same meaning as used in
57 paragraph (k) of section six of Chapter 62.

58 Any person qualifying for the exemption shall apply for the same on or before July
59 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility
60 for an exemption the assessors shall review the income tax forms for the preceding year.