

**HOUSE . . . . . No. 2566**

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The Commonwealth of Massachusetts

PRESENTED BY:

*John V. Fernandes*

*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 freezing real property tax payments by elderly home-owners.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>John V. Fernandes</i>	<i>10th Worcester</i>
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>
<i>Christine E. Canavan</i>	<i>10th Plymouth</i>
<i>James M. Murphy</i>	<i>4th Norfolk</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>

**HOUSE . . . . . No. 2566**

By Mr. Fernandes of Milford, a petition (accompanied by bill, House, No. 2566) of John V. Fernandes and others for legislation to prohibit increases in real property tax payments by elderly homeowners. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act freezing real property tax payments by elderly home-owners.

*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 (k) of section 6 of chapter 62 of the General Laws, as appearing  
2 in the 2010 Official Edition, is hereby amended by striking out paragraph (2) and inserting in  
3 place thereof the following two paragraphs:-

4 (2) A tenant of residential property located in the commonwealth, who is 65 years of age  
5 or older, who is not a dependent of another taxpayer and who occupies said property as his  
6 principal residence, shall be allowed a credit equal to the amount by which the rent constituting  
7 real estate tax payment exceeds 10 per cent of the taxpayer's total income, but the credit shall not  
8 exceed \$750.

9 (2½) Notwithstanding the provisions of paragraph (4), an owner of residential property  
10 located in the commonwealth, who is 65 years of age or older, who is not a dependent of another  
11 taxpayer and who occupies said property as his or her principal residence, shall be allowed a  
12 credit equal to the amount by which the real estate tax payment exceeds such taxpayer's amount  
13 of payment for calendar year 2012; provided, however, that the income limit in this subsection  
14 shall be increased by amounts equal to such income multiplied by the cost-of-living adjustment  
15 for the calendar year.

16 SECTION 2. This act shall take effect January 1, 2013.