

HOUSE No. 5157

The Commonwealth of Massachusetts

PRESENTED BY:

Michelle L. Ciccolo

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 property tax deferrals in the town of Lexington.

PETITION OF:

NAME:

Michelle L. Ciccolo

DISTRICT/ADDRESS:

15th Middlesex

HOUSE No. 5157

By Ms. Ciccolo of Lexington, a petition (accompanied by bill, House, No. 5157) of Michelle L. Ciccolo (by vote of the town) relative to property tax deferrals in the town of Lexington. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act relative to property tax deferrals in the town of Lexington.

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. Chapter 190 of the acts of 2008 is hereby amended by inserting after section
2 1 the following section:-

3 Section 1A. Notwithstanding the last paragraph of clause Forty-first A of section 5 of
4 chapter 59 of the General Laws, interest on deferrals of real property taxes granted by the town
5 of Lexington shall accrue at the rate provided in said clause Forty-first A of said section 5 until
6 the conveyance of the property or, if there is no conveyance, 1 year after the death of the person
7 or surviving spouse whose taxes have been deferred; provided, that after 1 year after the death of
8 the person or surviving spouse whose taxes have been deferred, interest shall accrue at the rate
9 provided in section 62 of chapter 60 of the General Laws.

10 SECTION 2. This act shall take effect upon its passage.