SENATE

. . No. 1411

The Commonwealth of Massachusetts

PRESENTED BY:

Richard J. Ross

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 relative to property taxes and senior citizens.

PETITION OF:

DISTRICT/ADDRESS:
Norfolk, Bristol and Middlesex
4th Norfolk
8th Middlesex
Second Worcester
9th Middlesex
4th Middlesex

FILED ON: 1/17/2013

SENATE No. 1411

By Mr. Ross, a petition (accompanied by bill, Senate, No. 1411) of Richard J. Ross, James M. Murphy, Carolyn C. Dykema, Michael O. Moore and other members of the General Court for legislation to reduce the property taxes of certain elderly personsns. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE

□ SENATE
□ , NO. *1512* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to property taxes and senior citizens.

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Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- Section 1. Section 5 of Chapter 59 of the General Laws, as appearing in the 2010 Official
- 2 Edition, is hereby amended by inserting the following paragraph:- Fifty-eighth. Notwithstanding
- 3 other provisions of this chapter or any general or special law to the contrary, upon acceptance of
- 4 this paragraph by a city or a town, the board of assessors shall annually reduce the property tax
- 5 on the real property of a person who has reached his sixty-fifth birthday before the fiscal year for
- 6 which the tax is due, and have lived in the city or town for 25 years or longer, to the amount of
- 7 tax due on the property in the fiscal year prior to the person reaching age 65, if the person
- 8 occupies the real estate as his domicile or occupies the same jointly with his spouse.