

**SENATE . . . . . No. 2517**

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Senate, December 4, 2023 -- Substituted as a new draft (Senator Pacheco) for the Senate Bill establishing a senior property tax deferral program in the city of Taunton (Senate, No. 2368).

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act establishing a senior property tax deferral program in the city of Taunton.

*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. Notwithstanding clause Forty-first A of section 5 of chapter 59 of the  
2   General Laws or any other general or special law to the contrary, the board of assessors of the  
3   city of Taunton shall defer the real estate property tax payment for property of a person who: (i)  
4   is 60 years of age or older and occupies the property as their domicile; (ii) owns the property  
5   jointly with the person’s spouse and occupies the property as the person’s principal domicile;  
6   provided, however, that either the person or the person’s spouse is 60 years of age or older; or  
7   (iii) owns the property jointly or as a tenant in common with a person who is not the person’s  
8   spouse and occupies the property as the person’s principal domicile; provided, however, that  
9   either the person or the joint tenant or tenant in common is 60 years of age or older. A tax  
10   deferral under this section shall only apply if the person claiming the deferral: (i) had  
11   combined income during the preceding tax year of an amount not to exceed the amount  
12   established by the board of assessors; provided, however, that if the person claiming the deferral  
13   is married, the person and the person’s spouse’s combined incomes shall not exceed the amount

14 established by the board of assessors; and (ii)(A) has owned and occupied as their domicile the  
15 real property for not less than 5 years; or (B) is a surviving spouse who inherits such real  
16 property and has occupied such real property as their domicile for 5 years and who otherwise  
17 qualifies under this act.

18 SECTION 2. (a) A person who qualifies under section 1 may, not later than December 15  
19 of each year to which the tax relates or within 3 months after the date on which the bill or notice  
20 for such tax is first sent, whichever is later, apply to the board of assessors for a deferral of all or  
21 part of the real property from taxation during such year; provided, however, that in the case of  
22 real estate owned by a person jointly or as a tenant in common with a person who is not the  
23 person's spouse, a deferral shall not exceed that proportion of total valuation which the amount  
24 of the person's interest in such real property bears to the whole tax due. The board of assessors  
25 shall grant such deferral; provided, however, that the owner or owners of such real property have  
26 entered into a tax deferral and recovery agreement with the board of assessors on behalf of the  
27 city.

28 (b) The tax deferral and recovery agreement shall provide that:

29 (i) no sale or transfer of such real property may be consummated unless the taxes which  
30 would otherwise have been assessed on such portion of the real property as is so deferred have  
31 been paid, with interest at the rate of 4 per cent per annum for the first year and at an annual rate  
32 set thereafter by the board of assessors; provided, however, that the rate set by the board of  
33 assessors shall never exceed 4 per cent per annum;

34 (ii) the total amount of such taxes due, plus interest, for the current and prior years does  
35 not exceed 50 per cent of the owner's proportional share of the full and fair cash value of such  
36 real property;

37 (iii) upon the demise of the owner of such real property, the heir-at-law, assignee or  
38 devisee shall have first priority to the real property by paying in full the total taxes that would  
39 otherwise have been due, plus interest; provided, however, that if such heir-at-law, assignee or  
40 devisee is a surviving spouse who enters into a tax deferral and recovery agreement under this  
41 clause, payment of the taxes and interest due shall not be required during the life of such  
42 surviving spouse; provided further, that any additional taxes deferred, plus interest, on the real  
43 property under a tax deferral and recovery agreement signed by a surviving spouse shall be  
44 added to the taxes and interest which would otherwise have been due and the payment of which  
45 has been postponed during the life of such surviving spouse in determining the 50 per cent  
46 requirement of clause (ii);

47 (iv) if the taxes due, plus interest, are not paid by the heir-at-law, assignee or devisee or  
48 if payment is not postponed during the life of a surviving spouse, such taxes and interest shall be  
49 recovered from the estate of the owner; and

50 (v) any joint owner or mortgagee holding a mortgage on such real property has given  
51 written prior approval for such agreement, which written approval shall be made a part of such  
52 agreement.

53 SECTION 3. In the case of each tax deferral and recovery agreement entered into  
54 between the board of assessors and the owner or owners of real property pursuant to this act, the  
55 board of assessors shall forthwith cause to be recorded in the registry of deeds of the county or

56 district in which the city is situated a statement of their action that shall constitute a lien upon the  
57 land covered by such agreement for such taxes as have been assessed under this act, plus interest,  
58 as hereinafter provided. A lien filed pursuant to this act shall be subsequent to any liens securing  
59 a reverse mortgage, excepting shared appreciation instruments. The statement shall name the  
60 owner and shall include a description of the land adequate for identification. Unless the  
61 statement is recorded, the lien shall not be effective with respect to a bona fide purchaser or other  
62 transferee without actual knowledge of such lien. The filing fee for such statement shall be paid  
63 by the city and shall be added to and become a part of the taxes due.

64 SECTION 4. In addition to the remedies provided by this act, the recorded statement of  
65 the assessors provided for in this act shall have the same force and effect as a valid taking for  
66 nonpayment of taxes under section 53 of chapter 60 of the General Laws, except that: (i) interest  
67 shall accrue at the rate provided in this act until the conveyance of the property or the death of  
68 the person whose taxes have been deferred, after which time interest shall accrue at the rate  
69 provided in section 62 of said chapter 60; (ii) no assignment of the municipality's interest under  
70 this act may be made pursuant to section 52 of said chapter 60; and (iii) no petition under section  
71 65 of said chapter 60 to foreclose the lien may be filed before the expiration of 6 months from  
72 the conveyance of the property or the death of the person whose taxes have been deferred.

73 SECTION 5. This act shall take effect upon its passage.