

**SENATE . . . . . No. 2368**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Marc R. Pacheco*

*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 deferral for seniors in the city of Taunton.

PETITION OF:

| NAME:                     | DISTRICT/ADDRESS:                 |
|---------------------------|-----------------------------------|
| <i>Marc R. Pacheco</i>    | <i>Third Bristol and Plymouth</i> |
| <i>Carol A. Doherty</i>   | <i>3rd Bristol</i>                |
| <i>Patricia A. Haddad</i> | <i>5th Bristol</i>                |
| <i>Norman J. Orrall</i>   | <i>12th Bristol</i>               |

**SENATE . . . . . No. 2368**

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By Mr. Pacheco, a petition (accompanied by bill, Senate, No. 2368) of Marc R. Pacheco, Carol A. Doherty, Patricia A. Haddad and Norman J. Orrall (with approval of the mayor and city council) for legislation relative to property tax deferral for seniors in the city of Taunton. Revenue. [Local approval received]

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**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

An Act relative to property tax deferral for seniors 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, and subject to sections 2 to 5,  
3 inclusive thereof, the board of assessors of the city of Taunton shall defer the real estate property  
4 tax payment for property of a person 60 years of age or older and occupied as their domicile, or a  
5 person who owns the same jointly with a spouse, either of whom is 60 years of age or older and  
6 occupied as their principal domicile, or of a person who owns the same jointly or is a tenant in  
7 common with another person to whom they are not married and is occupied as their principal  
8 domicile, if the person claiming the deferral either alone or together with their spouse had  
9 combined income during the preceding tax year of an amount not to exceed the income  
10 established by the board of assessors, provided that such person has owned and occupied as their  
11 domicile such real property in the city for 5 years or is a surviving spouse who inherits such real

12 property and has occupied such real property as their domicile in the city for 5 years and who  
13 otherwise qualifies under this act.

14 SECTION 2. Any such person may, on or before December 15 of each year to which the  
15 tax relates or within 3 months after the date on which the bill or notice is first sent, whichever is  
16 later, apply to the board of assessors for a deferral of all or part of such real property from  
17 taxation during such year; provided, however, that in the case of real estate owned by a person  
18 jointly or as a tenant in common with a person not their spouse, a deferral shall not exceed that  
19 proportion of total valuation which the amount of their interest in such property bears to the  
20 whole tax due. The board of assessors shall grant such deferral provided that the owner or  
21 owners of such real property have entered into a tax deferral and recovery agreement with the  
22 board of assessors on behalf of the city.

23 The agreement shall provide that:

24 (1) no sale or transfer of such real property may be consummated unless the taxes which  
25 would otherwise have been assessed on such portion of the real property as is so exempt have  
26 been paid, with interest at the rate of 4 per cent per annum for the first year and at an annual rate  
27 set thereafter by the board of assessors provided that the rate set by the board of assessors shall  
28 never exceed 4 per cent per annum;

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

32 (3) upon the demise of the owner of such real property, the heirs-at-law, assignees or  
33 devisees shall have first priority to the real property by paying in full the total taxes which would

34 otherwise have been due, plus interest; provided, however, that if such heir-at-law, assignee or  
35 devisee is a surviving spouse who enters into a tax deferral and recovery agreement under this  
36 clause, payment of the taxes and interest due shall not be required during the life of such  
37 surviving spouse. Any additional taxes deferred, plus interest, on the real property under a tax  
38 deferral and recovery agreement signed by a surviving spouse shall be added to the taxes and  
39 interest which would otherwise have been due, and the payment of which has been postponed  
40 during the life of such surviving spouse, in determining the 50 per cent requirement of  
41 subparagraph (2);

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

45 (5) any joint owner or mortgagee holding a mortgage on such property has given written  
46 prior approval for such agreement, which written approval shall be made a part of such  
47 agreement.

48 SECTION 3. In the case of each tax deferral and recovery agreement entered into  
49 between the board of assessors and the owner or owners of such real property, the board of  
50 assessors shall forthwith cause to be recorded in the registry of deeds of the county or district in  
51 which the city is situated a statement of their action which shall constitute a lien upon the land  
52 covered by such agreement for such taxes as have been assessed under this act, plus interest as  
53 hereinafter provided. A lien filed pursuant to this act shall be subsequent to any liens securing a  
54 reverse mortgage, excepting shared appreciation instruments. The statement shall name the  
55 owner and shall include a description of the land adequate for identification. Unless such a

56 statement is recorded the lien shall not be effective with respect to a bona fide purchaser or other  
57 transferee without actual knowledge of such lien. The filing fee for such statement shall be paid  
58 by the city and shall be added to and become a part of the taxes due.

59 SECTION 4. In addition to the remedies provided by this act, the recorded statement of  
60 the assessors provided for in this act shall have the same force and effect as a valid taking for  
61 nonpayment of taxes under section 53 of chapter 60 of the General Laws, except that: (1) interest  
62 shall accrue at the rate provided in this act until the conveyance of the property or the death of  
63 the person whose taxes have been deferred, after which time interest shall accrue at the rate  
64 provided in section 62 of said chapter 60; (2) no assignment of the municipality's interest under  
65 this act may be made pursuant to section 52 of said chapter 60; and (3) no petition under section  
66 65 of said chapter 60 to foreclose the lien may be filed before the expiration of 6 months from  
67 the conveyance of the property or the death of the person whose taxes have been deferred.

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