

HOUSE No. 2856

The Commonwealth of Massachusetts

PRESENTED BY:

Alice Hanlon Peisch

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 exempting certain low income senior citizens from proposition two and a half .

PETITION OF:

NAME:

Alice Hanlon Peisch

DISTRICT/ADDRESS:

14th Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3063 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT EXEMPTING CERTAIN LOW INCOME SENIOR CITIZENS FROM PROPOSITION TWO AND A HALF .

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

1 Subsection (g) of Section 21C of Chapter 59, as appearing in the 2006 Official Edition, is hereby amended by
2 inserting at the end thereof the following paragraph:—

3 The local appropriating authority may vote to adopt the following exemption to the question:

4 For residential property whose owner is 65 years of age or older and who occupies said property as his
5 principal residence, provided however, that the taxpayer's total income together with the total income of taxpayer's
6 spouse shall not exceed \$75,000. For the purposes of this paragraph "residence" and "taxpayers total income" shall
7 have the same meaning as used in paragraph (k) of section six of Chapter 62.

8 Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year
9 in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall
10 review the income tax forms for the preceding year.

11 SECTION 2. Subsection (h) of said section, as so appearing, is hereby amended by adding the following
12 paragraph:—

13 The local appropriating authority may vote to adopt the following exemption to the question:

14 For residential property whose owner is 65 years of age or older and who occupies said property as his
15 principal residence, provided however, that the taxpayer's total income together with the total income of taxpayer's
16 spouse shall not exceed \$75,000. For the purposes of this paragraph "residence" and "taxpayers total income" shall
17 have the same meaning as used in paragraph (k) of section six of Chapter 62.

18 Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year
19 in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall
20 review the income tax forms for the preceding year.

21 SECTION 3. Subsection (i½) of said section, as so appearing, is hereby amended by adding the
22 following paragraph:—

23 The local appropriating authority may vote to adopt the following exemption to the question:

24 For residential property whose owner is 65 years of age or older and who occupies said property as his
25 principal residence, provided however, that the taxpayer's total income together with the total income of taxpayer's
26 spouse shall not exceed \$75,000. For the purposes of this paragraph "residence" and "taxpayers total income" shall
27 have the same meaning as used in paragraph (k) of section six of Chapter 62.

28 Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year
29 in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall
30 review the income tax forms for the preceding year.

31 SECTION 4. Subsection (j) of said section, as so appearing, is hereby amended by adding the following
32 paragraph:—

33 The local appropriating authority may vote to adopt the following exemption to the question:

34 For residential property whose owner is 65 years of age or older and who occupies said property as his
35 principal residence, provided however, that the taxpayer's total income together with the total income of taxpayer's
36 spouse shall not exceed \$75,000. For the purposes of this paragraph "residence" and "taxpayers total income" shall
37 have the same meaning as used in paragraph (k) of section six of Chapter 62.

38 Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year
39 in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall
40 review the income tax forms for the preceding year.

41 SECTION 5. Subsection (k) of said section, as so appearing, is hereby amended by adding the following
42 paragraph:—

43 The local appropriating authority may vote to adopt the following exemption to the question:

44 For residential property whose owner is 65 years of age or older and who occupies said property as his
45 principal residence, provided however, that the taxpayer's total income together with the total income of taxpayer's
46 spouse shall not exceed \$75,000. For the purposes of this paragraph "residence" and "taxpayers total income" shall
47 have the same meaning as used in paragraph (k) of section six of Chapter 62.

48 Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year
49 in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall
50 review the income tax forms for the preceding year.