

**HOUSE . . . . . No. 2850**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to the assessment of real property of certain elderly persons..

*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 59 of the General Laws is hereby amended by inserting after section  
2 5K the following section:–

3           Section 5L. In any city or town which accepts this section, the real property of a  
4 person 65 years of age or over that they have occupied as their domicile for 5 years or more or a  
5 person who owns the same jointly with a spouse who is 65 years of age or over and who, during  
6 the preceding year, had gross receipts from all sources not in excess of 50 percent of the medium  
7 income of the commonwealth shall upon application to the board of assessors be of assessed at  
8 the current value for 1 year. If 1 of the spouses attains this age of 65 during the year, application  
9 may be made there upon. Such persons shall apply annually within 4 weeks before or after the  
10 expiration of the previous assessment. Any improvement to the real property other than those  
11 mandated by federal or state law shall remove the property for this section and it shall be  
12 reassessed.