

**HOUSE . . . . . No. 2856**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand 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  
2 hereby amended by inserting at the end thereof the following paragraph:—

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

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

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

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

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

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

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

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

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

31 For residential property whose owner is 65 years of age or older and who  
32 occupies said property as his principal residence, provided however, that the taxpayer's total  
33 income together with the total income of taxpayer's spouse shall not exceed \$75,000. For the

34 purposes of this paragraph “residence” and “taxpayers total income” shall have the same  
35 meaning as used in paragraph (k) of section six of Chapter 62.

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

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

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

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

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

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

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

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

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