

HOUSE No. 2892

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Relative to Property Taxes and Senior Citizens..

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 5 of Chapter 59 of the General Laws, as appearing in the 2004 Official Edition, is
2 hereby amended by adding the following paragraph:-

3 Notwithstanding other provisions of this chapter or any general or special law to the
4 contrary, upon acceptance of this paragraph by a city or a town, the board of assessors shall
5 annually reduce the property tax on the real property of a person who has reached his sixty-fifth
6 birthday before the fiscal year for which the tax is due, and have lived in the city or town for 25
7 years or longer, to the amount of tax due on the property in the fiscal year prior to the person
8 reaching age 65, if the person occupies the real estate as his domicile or occupies the same
9 jointly with his spouse.