

**HOUSE . . . . . No. 2893**

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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 Assessments of Long Term Care Facilities..

*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 Any real estate used as a long term care facility and owned by a Massachusetts entity, as  
4 defined in 105 CMR 151.020, in the Commonwealth shall be deemed exempt from the  
5 requirement to pay local real estate taxes if it: -

6 is licensed by the department of public health;

7 is owned by a charitable organization that has been determined by the Internal Revenue  
8 Service to be exempt form taxation pursuant to 26 CFR 501 (c) 3;

9 did not pay local real estate taxes prior to the year 2003; and

10 provides room, board or care to elders at not more than the cost of delivering such room,  
11 board or care, or provides financial assistance to elders living in such long term care facility  
12 utilizing assets of the charitable organization.