

HOUSE No. 3491

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to freeze the rate and valuation of taxes on real property..

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. The town may provide, by bylaw, a freeze on the rate and valuation of taxes
2 on real property for any person who is sixty-five (65) years or older.

3 The property taxes must have been imposed upon a residence that was occupied by the
4 person claiming a freeze on the rate and valuation of taxes on real property as a principal place of
5 residence as of the time of filing.

6 No claimant shall receive a freeze on the rate and valuation of taxes on real property on
7 more than one residence in any year.

8 The confinement of the person to a hospital, nursing home, boarding home, or adult
9 family home shall not disqualify the claim of a freeze on the rate and valuation of taxes on real
10 property if:

11 (a) The residence is temporarily unoccupied (minimum 3 months);

12 (b) The residence is occupied by a spouse and/or a person financially dependent on the
13 claimant for support; or

14 (c) The residence is rented for the purpose of paying nursing home, hospital, boarding
15 home, or adult family home costs.

16 The person claiming a freeze on the rate and valuation of taxes on real property must
17 have owned as a principle residence at the time of filing, in fee, as a life estate, the residence on
18 which the property taxes have been imposed or if the person claiming a freeze on the rate and
19 valuation of taxes on real property lives in a cooperative housing association, corporation, or
20 partnership, such person must own a share therein representing the unit or portion of the structure
21 in which he or she resides. For purposes of this Act, a residence owned by a marital community
22 or owned by co-tenants shall be deemed to be owned by each spouse or co-tenant, and any lease
23 for life shall be deemed a life estate.

24 The person claiming a freeze on the rate and valuation of taxes on real property must be
25 sixty-five years of age or older on December 31st of the year in which a freeze on the rate and
26 valuation of taxes on real property claim is filed, PROVIDED, that any surviving spouse of a
27 person who was receiving a freeze on the rate and valuation of taxes on real property at the time
28 of the person's death shall qualify if the surviving spouse is sixty years of age or older and
29 otherwise meets the requirements of this Act.

30 This Act does not apply to subsequent improvements to the property in the year in which
31 the improvements are made. Subsequent improvements to the property shall be added to the
32 value otherwise determined under this Act at their true and fair value in the year in which they
33 are made.

34 The primary residence shall not contain more than five contiguous acres of land
35 immediately surrounding such residence.

36 The Assessors shall provide application forms for a freeze on the rate and valuation of
37 taxes on real property granted by this Act which shall require such information as may be
38 necessary to determine the initial and continuing eligibility of the owner for a freeze on the rate
39 and valuation of taxes on real property.

40 A claimant must not owe any delinquent taxes on the residence for previous years.