

HOUSE No. 4566

The Commonwealth of Massachusetts

In the Year Two Thousand Ten

An Act relative to resident property tax exemptions..

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. Subsection twenty-second E of section 5 of chapter 59 of the General
2 Laws, is hereby amended by striking out the words “and are incapable of working” in the first
3 paragraph.

4 SECTION 2. Subsection forty-first c ½ of said section of said chapter, is hereby
5 amended by adding to the end of the second paragraph, the following sentence:

6 (4) utilizing income limits on a household basis rather than a single applicant basis for
7 real estate tax exemptions.

8 SECTION 3. Said section of said chapter is hereby further amended by adding the
9 following subsection:

10 Fifty-sixth. Upon the acceptance of this section by a city or town, the board of assessors
11 may grant, real and personal property tax abatement up to 100% of the total tax assessed to
12 members of the Massachusetts National Guard and to reservists on active duty in foreign

13 countries for the fiscal year they performed such service subject to eligibility criteria to be
14 established by the board of assessors.

15 The authority to grant abatements under this act shall expire after 2 years of adoption
16 unless extended by a vote of the city or town.

17 SECTION 4. Said section of said chapter is hereby further amended by adding the
18 following subsection:

19 Fifty-seventh. Upon the acceptance of this section by a city or town, the board of
20 assessors may appropriate monies for and grant property tax rebates in an amount not to exceed
21 annually the amount of the income tax credit set forth under the provisions of subsection (k) of
22 section 6 of chapter 62.

23 SECTION 5. Section 5K of Chapter 59 of the General Laws, is hereby amended by
24 adding the following paragraph:

25 A city or town, by vote of its legislative body, subject to its charter, may adjust the
26 exemption contained in this clause by: (1) allowing an approved representative, for persons
27 physically unable, to provide such services to the city or town; (2) allowing the maximum
28 reduction of the real property tax bill to be based on one hundred and twenty-five volunteer
29 service hours in a given tax year, rather than \$1,000.