

SENATE No. 1335

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to real estate tax increases for elderly persons..

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. Section 21C of Chapter 59 of the General Laws, as appearing in 2006
2 official edition, is hereby amended by inserting after Section (n), the following new section: -
3 “(o). No person 65 years of age or older who owns and occupies for no less than two years
4 residential property as his/her principal residence, and who’s total income together with his/her
5 spouse shall not exceed \$61,000, shall be required to pay any increase in real estate taxes
6 attributable to voter approval pursuant to this Chapter in a city or town allowing such city or
7 town to increase real estate taxes in excess of the amount of two and one-half per cent of the full
8 and fair cash valuation in said city or town over the preceding fiscal year, specifically when such
9 voter approval to increase real estate taxes is expressly for the purpose of public school
10 construction and/or renovation. Any person who qualifies for said exemption shall submit
11 his/her application on or before July 1st of the fiscal year such exemption would apply on a form
12 provided by the assessors. To determine a person’s income eligibility for said exemption under
13 this Chapter, the assessors shall review the state or federal income tax forms from the previous
14 tax year. The \$61,000 eligibility income herein shall be adjusted annually according to the most

15 recent Consumer Price Index (CPI). This section shall take effect upon acceptance by a city or
16 town. Once accepted, the city or town shall use the provisions of the overlay set forth in Section
17 25 of Chapter 59, to account for the amount to be exempt pursuant to this Section.”