

**SENATE . . . . . No. 1353**

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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 property taxes and seniors..

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

3           Notwithstanding any general or special law to the contrary, upon acceptance of this  
4 paragraph by a city or town, the board of assessors shall annually reduce the property tax on the  
5 real property of a person who has reaches his seventieth birthday before the fiscal year for which  
6 the tax is due, and has lived in the municipality for 30 years or longer, to the amount of tax due  
7 on the property in the fiscal year prior to the person reaching the age of 70, if the person occupies  
8 the real estate as his domicile or occupies the same jointly with his spouse.