

SENATE No. 1353

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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.