

HOUSE No. 1677

The Commonwealth of Massachusetts

PRESENTED BY:

Thomas P. Conroy

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to real estate tax payments.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---------------------------|-----------------------|-----------------|
| <i>Thomas P. Conroy</i> | <i>13th Middlesex</i> | |
| <i>Jennifer E. Benson</i> | <i>37th Middlesex</i> | <i>2/3/2011</i> |
| <i>Carolyn C. Dykema</i> | <i>8th Middlesex</i> | <i>2/3/2011</i> |
| <i>James B. Eldridge</i> | | <i>2/4/2011</i> |
| <i>John V. Fernandes</i> | <i>10th Worcester</i> | <i>2/3/2011</i> |
| <i>Anne M. Gobi</i> | <i>5th Worcester</i> | <i>2/2/2011</i> |
| <i>Thomas M. Stanley</i> | <i>9th Middlesex</i> | <i>2/3/2011</i> |

HOUSE No. 1677

By Mr. Conroy of Wayland, a petition (accompanied by bill, House, No. 1677) of Thomas P. Conroy and others relative to real estate tax deferral and recovery agreements. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 4225 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to real estate tax payments.

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 definition of “ Real estate tax payment” in paragraph (1) of subsection
2 (k) of section 6 of chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is
3 hereby amended by adding the following sentence: - Notwithstanding the foregoing, any person
4 who has deferred all or part of his property taxes by signing a tax deferral and recovery
5 agreement, shall be considered to have paid the amount deferred on the date of signing such
6 deferral and recovery agreement during the taxable year for the purpose of qualifying for any
7 exemption hereunder.