

HOUSE No. 2555

The Commonwealth of Massachusetts

PRESENTED BY:

Alice Hanlon Peisch

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 exempting certain low income senior citizens from proposition two and a half.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>	<i>1/21/2011</i>

HOUSE No. 2555

By Ms. Peisch of Wellesley, a petition (accompanied by bill, House, No. 2555) of Alice Hanlon Peisch relative to exempting certain low income elderly persons from proposition two and a half Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2856 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act exempting certain low income senior citizens from proposition two and a half.

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 (g) of Section 21C of Chapter 59, as appearing in the 2008
2 Official Edition, is hereby amended by inserting at the end thereof the following paragraph:—

3 The local appropriating authority may vote to adopt the following exemption
4 to the question:

5 For residential property whose owner is 65 years of age or older and who
6 occupies said property as his principal residence, provided however, that the taxpayer’s total
7 income together with the total income of taxpayer’s spouse shall not exceed \$75,000. For the
8 purposes of this paragraph “residence” and “taxpayers total income” shall have the same
9 meaning as used in paragraph (k) of section six of Chapter 62.

10 Any person qualifying for the exemption shall apply for the same on or before
11 July 1st of the fiscal year in question on a form provided by the assessors. In determining
12 eligibility for an exemption the assessors shall review the income tax forms for the preceding
13 year.

14 SECTION 2. Subsection (h) of said section, as so appearing, is hereby amended by
15 adding the following paragraph:—

16 The local appropriating authority may vote to adopt the following exemption
17 to the question:

18 For residential property whose owner is 65 years of age or older and who
19 occupies said property as his principal residence, provided however, that the taxpayer's total
20 income together with the total income of taxpayer's spouse shall not exceed \$75,000. For the
21 purposes of this paragraph "residence" and "taxpayers total income" shall have the same
22 meaning as used in paragraph (k) of section six of Chapter 62.

23 Any person qualifying for the exemption shall apply for the same on or before
24 July 1st of the fiscal year in question on a form provided by the assessors. In determining
25 eligibility for an exemption the assessors shall review the income tax forms for the preceding
26 year.

27 SECTION 3. Subsection (i½) of said section, as so appearing, is hereby amended by
28 adding the following paragraph:—

29 The local appropriating authority may vote to adopt the following exemption
30 to the question:

31 For residential property whose owner is 65 years of age or older and who
32 occupies said property as his principal residence, provided however, that the taxpayer’s total
33 income together with the total income of taxpayer’s spouse shall not exceed \$75,000. For the
34 purposes of this paragraph “residence” and “taxpayers total income” shall have the same
35 meaning as used in paragraph (k) of section six of Chapter 62.

36 Any person qualifying for the exemption shall apply for the same on or before
37 July 1st of the fiscal year in question on a form provided by the assessors. In determining
38 eligibility for an exemption the assessors shall review the income tax forms for the preceding
39 year.

40 SECTION 4. Subsection (j) of said section, as so appearing, is hereby amended by
41 adding the following paragraph:—

42 The local appropriating authority may vote to adopt the following exemption
43 to the question:

44 For residential property whose owner is 65 years of age or older and who
45 occupies said property as his principal residence, provided however, that the taxpayer’s total
46 income together with the total income of taxpayer’s spouse shall not exceed \$75,000. For the
47 purposes of this paragraph “residence” and “taxpayers total income” shall have the same
48 meaning as used in paragraph (k) of section six of Chapter 62.

49 Any person qualifying for the exemption shall apply for the same on or before
50 July 1st of the fiscal year in question on a form provided by the assessors. In determining
51 eligibility for an exemption the assessors shall review the income tax forms for the preceding
52 year.

53 SECTION 5. Subsection (k) of said section, as so appearing, is hereby amended by
54 adding the following paragraph:—

55 The local appropriating authority may vote to adopt the following exemption
56 to the question:

57 For residential property whose owner is 65 years of age or older and who
58 occupies said property as his principal residence, provided however, that the taxpayer's total
59 income together with the total income of taxpayer's spouse shall not exceed \$75,000. For the
60 purposes of this paragraph "residence" and "taxpayers total income" shall have the same
61 meaning as used in paragraph (k) of section six of Chapter 62.

62 Any person qualifying for the exemption shall apply for the same on or before
63 July 1st of the fiscal year in question on a form provided by the assessors. In determining
64 eligibility for an exemption the assessors shall review the income tax forms for the preceding
65 year.