

**SENATE . . . . . No. 1550**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Richard J. Ross***

*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 property taxes and senior citizens.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Leah Cole</i>	<i>12th Essex</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>

**SENATE . . . . . No. 1550**

By Mr. Ross, a petition (accompanied by bill, Senate, No. 1550) of Richard J. Ross, Leah Cole and Paul R. Heroux for legislation to reduce the property taxes of certain elderly persons. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1411 OF 2013-2014.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

An Act relative to property taxes and senior citizens.

*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 5 of Chapter 59 of the General Laws, as appearing in the 2014 Official Edition, is  
2 hereby amended by inserting the following paragraph:- Fifty-eighth. Notwithstanding other  
3 provisions of this chapter or any general or special law to the contrary, upon acceptance of this  
4 paragraph by a city or a town, the board of assessors shall annually reduce the property tax on  
5 the real property of a person who has reached his sixty-fifth birthday before the fiscal year for  
6 which the tax is due, and have lived in the city or town for 25 years or longer, to the amount of  
7 tax due on the property in the fiscal year prior to the person reaching age 65, if the person  
8 occupies the real estate as his domicile or occupies the same jointly with his spouse.