

SENATE No. 1673

The Commonwealth of Massachusetts

PRESENTED BY:

James E. Timilty

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 tax relief for senior citizens.

PETITION OF:

NAME:

James E. Timilty

DISTRICT/ADDRESS:

Bristol and Norfolk

SENATE No. 1673

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1673) of James E. Timilty for legislation relative to property tax relief for senior citizens. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1611 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to property tax relief for 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 Chapter 59 of the General Laws is hereby amended by adding the following new section:-

2 Section 95. Property tax freeze, persons age 65 and over

3 In any city or town which accepts the provisions of this section, the board of selectmen of
4 a town or in a municipality having a town council form of government, the town council or the
5 mayor with the approval of the city council in a city may establish a program through which an
6 eligible resident may apply to freeze the amount of property tax owed by persons age 65 and
7 over who have owned a principal residence in the town for 15 or more years. Such cities and
8 towns shall have the power to create local rules and procedures for implementing this section in
9 any way consistent with the intent of this section. To be eligible for the program a resident must
10 (1) be age 65 or older by the end of the year of application (2) own his principal residence (3)

11 have owned a principal residence in the city or town for at least 15 years (4) use the property as
12 his principal resident for the duration of the year for which the property tax freeze is sought (5)
13 file an application annually before the deadline established by the city or town. The amount of
14 property taxes owed by a resident deemed eligible for this program shall be the same each year
15 that the resident submits an application and meets the eligibility requirements as in the first year
16 that the resident is eligible.

17 In the event of an addition or other improvements to the residence that result in an
18 increased assessed value of the residence, the tax rate in place at the time of the assessment shall
19 apply to the addition or improvements to the residence and the tax owed thereon shall be added
20 to the original amount owed by the eligible resident.

21 The department of revenue shall promulgate a standard application form for use by a city
22 or town which adopts the provisions of this section. The tax collector, or other official as
23 authorized by the city or town, shall determine whether an applicant meets the requirements of
24 eligibility for this program.

25 Nothing in this section shall preclude a person eligible for a property tax freeze under this
26 section from receiving any other tax relief, including but not limited to tax credits or abatements,
27 that may be available to him through the commonwealth or city or town.