

HOUSE No. 3890

The Commonwealth of Massachusetts

PRESENTED BY:

William L. Crocker, Jr.

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 freezing the property tax of senior citizens.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William L. Crocker, Jr.</i>	<i>2nd Barnstable</i>	<i>1/16/2019</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>	<i>1/31/2019</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>1/31/2019</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/23/2019</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/24/2019</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/31/2019</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>	<i>1/29/2019</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>1/24/2019</i>
<i>Tram T. Nguyen</i>	<i>18th Essex</i>	<i>5/31/2019</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>	<i>1/31/2019</i>
<i>Norman J. Orrall</i>	<i>12th Bristol</i>	<i>1/30/2019</i>
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/22/2019</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>1/28/2019</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>1/16/2019</i>
<i>Donald H. Wong</i>	<i>9th Essex</i>	<i>2/1/2019</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>5/31/2019</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>5/31/2019</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>5/31/2019</i>

<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>5/31/2019</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>5/31/2019</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>6/3/2019</i>
<i>Tami L. Gouveia</i>	<i>14th Middlesex</i>	<i>6/4/2019</i>
<i>John C. Velis</i>	<i>4th Hampden</i>	<i>6/4/2019</i>
<i>Alyson M. Sullivan</i>	<i>7th Plymouth</i>	<i>6/5/2019</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>6/6/2019</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>6/6/2019</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>6/6/2019</i>

HOUSE No. 3890

By Mr. Crocker of Barnstable, a petition (accompanied by bill, House, No. 3890) of William L. Crocker, Jr., and others for legislation to authorize cities and towns to freeze the property taxes of senior citizens. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act freezing the property tax of 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 2016 Official Edition, is
2 hereby amended by adding the following clause:—

3 Fifty–ninth. (a) Upon the acceptance of this clause by a city or town such city or town
4 shall provide for a senior property tax freeze program to maintain the residential property tax rate
5 in effect for the property of: (i) a person 65 years of age or older, which is occupied by the
6 person as his or her domicile; (ii) the surviving spouse of a person 65 years of age or older at the
7 time of their death, which is occupied by the surviving spouse as his or her domicile; (iii)a
8 person who owns property jointly with his or her spouse, either of whom is 65 years of age or
9 older, and which is occupied by the person as his or her domicile; (iv) a person 65 years of age or
10 older who owns the property jointly or is a tenant in common with a person not his or her spouse
11 and which is occupied by the person as his or her domicile; or (v) a person 65 years of age or
12 older, in which the person has a life estate, and which is occupied by the person as his or her

13 domicile, at the same rate as that person was obligated to pay in the prior fiscal year; provided,
14 that the property is a single family dwelling; and provided further, that the person has been a
15 resident of the city or town accepting this clause for at least 2 consecutive years immediately
16 prior to the application for a property tax freeze pursuant to this section.

17 (b) In addition to the qualifications stated in subsection (a), the applicant's income,
18 combined with the income of any other owners of the property, the income of applicant's spouse
19 and the income of any owner of a remainder or reversion in the property if the property
20 constituted the person's legal residence at any time during the year, may not exceed \$5,000.
21 Income for purposes of qualification means income from all sources as defined by the
22 department of revenue.

23 (c) Nothing in this section shall prohibit a veteran as defined in clause forty-three of
24 section 7 of chapter 4 who, as a result of disabilities contracted while in such service and in the
25 line of duty, have a disability rating of 100 per cent as determined by the Veterans
26 Administration, or an individual who is totally and permanently disabled, from applying for such
27 tax freeze pursuant to this section, regardless of any other tax benefit they may be eligible for or
28 receive; provided that said applicant otherwise meets the qualifications of the senior property tax
29 freeze program pursuant to subsections (a) and (b).

30 (d) If a person qualifying for the rate freeze required by subsection (a) makes
31 improvements upon the residential property during a year in which the person is entitled to said
32 rate freeze and such improvements result in an increase in the assessed value of the property and
33 the resulting tax liability, the person shall pay the additional amount of tax liability. The

34 additional amount of tax liability shall be computed by applying the tax rate in effect on the date
35 of the improvement to the assessed value of the improvement.

36 (e) A rate freeze in effect pursuant to this clause shall remain in effect until the property
37 is sold or transferred.

38 (f) A person qualifying for a rate freeze pursuant to this act shall not be subject to any
39 increase in real estate property tax liability pursuant to section 21C.

40 (g) This clause shall not apply to betterments assessed pursuant to chapter 80 or created
41 pursuant to any special act pursuant to section 29 of chapter 83.