

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Carolyn C. Dykema

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 enhancing the senior property tax deferral program.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>12/9/2019</i>
<i>John Losch</i>		<i>12/9/2019</i>

HOUSE No.

By Ms. Dykema of Holliston, a petition (subject to Joint Rule 12) of Carolyn C. Dykema and John Losch relative to the senior property tax deferral program. Revenue.

The Commonwealth of Massachusetts

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

An Act enhancing the senior property tax deferral program.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 The fifth paragraph of clause forty-first A of section 5 of chapter 59 of the General Laws,
2 as appearing in the 2018 Official Edition, is hereby amended by adding the following
3 paragraph:-

4 The exemption set forth in this clause shall continue for a period of six months after: (i)
5 the incapacity or death of the owner of the real property, (ii) the incapacity or death of a
6 surviving spouse who inherits the real property and is not automatically qualified under the terms
7 of clause 2 (Sec 41 A), or (iii) receipt of the property by heirs, assignees, or devisees, at the same
8 reduced interest tax rate applied by the city or town in the original tax deferral and recovery
9 agreement.