

**HOUSE . . . . . No.**

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**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.**

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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.

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**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.