

**HOUSE . . . . . No. 5019**

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Substituted by the House, on motion of Ms. Garlick of Needham, for a bill with the same title (House, No. 3734) [Local Approval Received]. July 12, 2022.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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An Act authorizing the town of Harvard to establish a cap on property taxes for means tested 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 1. Chapter 412 of the acts of 2018 is hereby amended by striking out section 1  
2 and inserting in place thereof the following section:-

3           Section 1. With respect to each qualifying parcel of real property classified as class one,  
4 residential in the town of Harvard there shall be an exemption that shall cap the property tax  
5 equal to 10 per cent of total annual household income, or such other per cent of income as  
6 determined under section 3. The exemption shall be applied to the domicile of the taxpayer only.  
7 The exemption provided for in this section shall be in addition to any other exemption allowed  
8 pursuant to the General Laws, provided that, in no event shall the property taxes be reduced by  
9 more than 50 per cent by this exemption.

10           SECTION 2. This act shall take effect upon passage.