

SENATE No. 1961

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 taxes and senior citizens.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

Plymouth and Norfolk

SENATE No. 1961

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1961) of Patrick M. O'Connor for legislation relative to property taxes and senior citizens. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1746 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to property taxes and 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 2014 Official Edition, is
2 hereby amended by inserting the following paragraph:- Fifty-ninth. Notwithstanding other
3 provisions of this chapter or any general or special law to the contrary, upon acceptance of this
4 paragraph by a city or a town, the board of assessors shall annually reduce the property tax on
5 the real property of a person who has reached his sixty-fifth birthday before the fiscal year for
6 which the tax is due, and have lived in the city or town for 25 years or longer, to the amount of
7 tax due on the property in the fiscal year prior to the person reaching age 65, if the person
8 occupies the real estate as his domicile or occupies the same jointly with his spouse.