

**SENATE . . . . . No. 1854**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Edward J. Kennedy*

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*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 providing property tax relief for older adults.**

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PETITION OF:

NAME:

*Edward J. Kennedy*

DISTRICT/ADDRESS:

*First Middlesex*

**SENATE . . . . . No. 1854**

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By Mr. Kennedy, a petition (accompanied by bill, Senate, No. 1854) of Edward J. Kennedy for legislation to provide property tax relief for older adults. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1895 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act providing property tax relief for older adults.

*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. Section 5 of chapter 59 of the General Laws, as appearing in the 2020  
2 Official Edition, is hereby amended by striking out, in line 11, the words “or Fifty-seventh” and  
3 inserting in place thereof the following words:- , Fifty-seventh, Fifty-ninth or Sixtieth.

4           SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby amended by  
5 inserting after clause Eighteenth the following clause:-

6           Eighteenth ½, In a city or town that accepts this clause, any portion of the estates of  
7 persons who by reason of age, infirmity or poverty or financial hardship resulting from a change  
8 to active military status, not including initial enlistment, are in the judgment of the assessors  
9 unable to contribute fully toward the public charges.

10 SECTION 3. Said section 5 of said chapter 59, as so appearing, is hereby further  
11 amended by striking out, in line 486, the figure "10 " and inserting in place thereof the following  
12 words:- 7.

13 SECTION 4. Clause Eighteenth A of said section 5 of said chapter 59, as so appearing, is  
14 hereby amended by striking out the last paragraph and inserting in place thereof the following  
15 paragraph:-

16 In addition to the remedies provided by this clause, the recorded statement of the  
17 assessors provided for in this clause shall have the same force and effect as a valid taking for  
18 nonpayment of taxes pursuant to section 53 of chapter 60, except that: (i) interest shall accrue at  
19 the rate provided in subclause (1) until the conveyance of the property or the death of the person  
20 whose taxes have been deferred, after which time interest shall accrue at the rate provided in  
21 section 62 of said chapter 60 or at a lesser rate as may be determined by the legislative body of  
22 the city or town, subject to its charter, not later than the beginning of the fiscal year to which the  
23 tax relates; provided, however, that a city or town may also, by vote of its legislative body, allow  
24 the interest to accrue at the rate provided in said subclause (1) for 1 year after the death of the  
25 person whose taxes have been deferred; (ii) no assignment of the municipality's interest under  
26 this clause may be made pursuant to section 52 of said chapter 60; and (iii) a petition pursuant to  
27 section 65 of said chapter 60 to foreclose the lien may be filed if at least 1 year has passed since  
28 the conveyance of the property or the death of the person whose taxes have been deferred.

29 SECTION 5. Said section 5 of said chapter 59, as so appearing, is hereby further  
30 amended by striking out, in line 1109, the word "ten" and inserting in place thereof the following  
31 figure:- 7.

32 SECTION 6. Said section 5 of said chapter 59, as so appearing, is hereby further  
33 amended by inserting after the word “household”, in line 1124, the following words:- or \$80,000,  
34 whichever is greater. .

35 SECTION 7. Said clause Forty-first A of said section 5 of said chapter 59, as so  
36 appearing, is hereby further amended by striking out the last paragraph and inserting in place  
37 thereof the following paragraph:-

38 In addition to the remedies provided by this clause, the recorded statement of the  
39 assessors provided for in this clause shall have the same force and effect as a valid taking for  
40 nonpayment of taxes pursuant to section 53 of chapter 60, except that: (i) interest shall accrue at  
41 the rate provided in subclause (1) of the third paragraph until the conveyance of the property or  
42 the death of the person whose taxes have been deferred, after which time interest shall accrue at  
43 the rate provided in section 62 of said chapter 60 or at a lesser rate as may be determined by the  
44 legislative body of the city or town, subject to its charter, not later than the beginning of the  
45 fiscal year to which the tax relates; provided, however, that a city or town may also, by vote of  
46 its legislative body, allow the interest to accrue at the rate provided in said subclause (1) of the  
47 third paragraph for 1 year after the death of the person whose taxes have been deferred; (ii) no  
48 assignment of the municipality’s interest pursuant to this clause may be made pursuant to section  
49 52 of chapter 60; and (iii) a petition pursuant to section 65 of chapter 60 to foreclose the lien may  
50 be filed if at least 1 year has passed since the conveyance of the property or the death of the  
51 person whose taxes have been deferred.