

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Alice Hanlon Peisch

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 passage of the accompanying bill:
An Act exempting certain low income senior citizens from proposition two and a half .

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Alice Hanlon Peisch	14th Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3063 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT EXEMPTING CERTAIN LOW INCOME SENIOR CITIZENS FROM PROPOSITION TWO AND A HALF .

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

1 Subsection (g) of Section 21C of Chapter 59, as appearing in the 2006 Official Edition, is hereby amended by
2 inserting at the end thereof the following paragraph:—
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4 The local appropriating authority may vote to adopt the following exemption to the question:
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6 For residential property whose owner is 65 years of age or older and who occupies said property as his
7 principal residence, provided however, that the taxpayer's total income together with the total income of taxpayer's
8 spouse shall not exceed \$75,000. For the purposes of this paragraph "residence" and "taxpayers total income" shall
9 have the same meaning as used in paragraph (k) of section six of Chapter 62.
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11 Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year
12 in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall
13 review the income tax forms for the preceding year.
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15 SECTION 2. Subsection (h) of said section, as so appearing, is hereby amended by adding the following
16 paragraph:—
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18 The local appropriating authority may vote to adopt the following exemption to the question:
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20 For residential property whose owner is 65 years of age or older and who occupies said property as his
21 principal residence, provided however, that the taxpayer's total income together with the total income of taxpayer's
22 spouse shall not exceed \$75,000. For the purposes of this paragraph "residence" and "taxpayers total income" shall
23 have the same meaning as used in paragraph (k) of section six of Chapter 62.
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25 Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year
26 in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall
27 review the income tax forms for the preceding year.

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SECTION 3. Subsection (i½) of said section, as so appearing, is hereby amended by adding the following paragraph:—

The local appropriating authority may vote to adopt the following exemption to the question:

For residential property whose owner is 65 years of age or older and who occupies said property as his principal residence, provided however, that the taxpayer’s total income together with the total income of taxpayer’s spouse shall not exceed \$75,000. For the purposes of this paragraph “residence” and “taxpayers total income” shall have the same meaning as used in paragraph (k) of section six of Chapter 62.

Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall review the income tax forms for the preceding year.

SECTION 4. Subsection (j) of said section, as so appearing, is hereby amended by adding the following paragraph:—

The local appropriating authority may vote to adopt the following exemption to the question:

For residential property whose owner is 65 years of age or older and who occupies said property as his principal residence, provided however, that the taxpayer’s total income together with the total income of taxpayer’s spouse shall not exceed \$75,000. For the purposes of this paragraph “residence” and “taxpayers total income” shall have the same meaning as used in paragraph (k) of section six of Chapter 62.

Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall review the income tax forms for the preceding year.

SECTION 5. Subsection (k) of said section, as so appearing, is hereby amended by adding the following paragraph:—

The local appropriating authority may vote to adopt the following exemption to the question:

For residential property whose owner is 65 years of age or older and who occupies said property as his principal residence, provided however, that the taxpayer’s total income together with the total income of taxpayer’s spouse shall not exceed \$75,000. For the purposes of this paragraph “residence” and “taxpayers total income” shall have the same meaning as used in paragraph (k) of section six of Chapter 62.

Any person qualifying for the exemption shall apply for the same on or before July 1st of the fiscal year in question on a form provided by the assessors. In determining eligibility for an exemption the assessors shall review the income tax forms for the preceding year.