

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Richard J. Ross**

*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 Relative to the Assessments of Long Term Care Facilities.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Scott P. Brown	Norfolk, Bristol and Middlesex
Richard J. Ross	9th Norfolk
Todd M. Smola	1st Hampden
Stephen L. DiNatale	3rd Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3103 OF 2007-2008.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**  
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**AN ACT RELATIVE TO THE ASSESSMENTS OF LONG TERM CARE FACILITIES..**

*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 2004 Official Edition, is hereby amended  
2 by adding the following paragraph: -

3           Any real estate used as a long term care facility and owned by a Massachusetts entity, as defined in 105  
4 CMR 151.020, in the Commonwealth shall be deemed exempt from the requirement to pay local real estate taxes  
5 if it: -

- 6           (a)     is licensed by the department of public health;
- 7           (b)     is owned by a charitable organization that has been determined by the Internal Revenue Service
- 8                   to be exempt from taxation pursuant to 26 CFR 501 (c) 3;
- 9           (c)     did not pay local real estate taxes prior to the year 2003; and
- 10          (d)     provides room, board or care to elders at not more than the cost of delivering such room, board
- 11                   or care, or provides financial assistance to elders living in such long term care facility utilizing
- 12                   assets of the charitable organization.

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