

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**James E. Timilty**

*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 expanding senior tax deferral options.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01814 OF 2007-2008.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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AN ACT EXPANDING SENIOR TAX DEFERRAL OPTIONS.

*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  
2           2004 Official Edition, is hereby amended by inserting after the word “agreement.” , in line 1024,  
3           the following paragraph:-  
4           A city or town which accepts this paragraph may enter into a tax deferral plan with the  
5           commonwealth under which the commonwealth shall pay to the city or town the amount of the  
6           exemption granted under the tax deferral and recovery agreement between the board of assessors  
7           and the owner or owners of the real property, but that agreement shall provide for annual interest  
8           at the rate of 5 per cent. Upon the death of the owner of the property, or upon the death of the  
9           surviving spouse where applicable under clause (3) of the previous paragraph, payment of the  
10          deferred taxes, plus accrued interest, shall be made to the commonwealth.