

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Karen E. Spilka**

*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 real estate tax increases for elderly persons.

PETITION OF:

NAME:

Karen E. Spilka

DISTRICT/ADDRESS:

Second Middlesex and Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01798 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 REAL ESTATE TAX INCREASES FOR ELDERLY PERSONS.**

*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 21C of Chapter 59 of the General Laws, as appearing in 2006 official  
2 edition, is hereby amended by inserting after Section (n), the following new section: - “(o). No  
3 person 65 years of age or older who owns and occupies for no less than two years residential  
4 property as his/her principal residence, and who’s total income together with his/her spouse shall  
5 not exceed \$61,000, shall be required to pay any increase in real estate taxes attributable to voter  
6 approval pursuant to this Chapter in a city or town allowing such city or town to increase real  
7 estate taxes in excess of the amount of two and one-half per cent of the full and fair cash  
8 valuation in said city or town over the preceding fiscal year, specifically when such voter  
9 approval to increase real estate taxes is expressly for the purpose of public school construction  
10 and/or renovation. Any person who qualifies for said exemption shall submit his/her application  
11 on or before July 1st of the fiscal year such exemption would apply on a form provided by the  
12 assessors. To determine a person’s income eligibility for said exemption under this Chapter, the

13 assessors shall review the state or federal income tax forms from the previous tax year. The  
14 \$61,000 eligibility income herein shall be adjusted annually according to the most recent  
15 Consumer Price Index (CPI). This section shall take effect upon acceptance by a city or town.  
16 Once accepted, the city or town shall use the provisions of the overlay set forth in Section 25 of  
17 Chapter 59, to account for the amount to be exempt pursuant to this Section.”