HOUSE . . . . . No. 2956

By Mr. Hynes of Marshfield, petition of Frank M. Hynes and others for legislation to regulate real estate taxes for certain elderly persons. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Frank M. Hynes
Bruce J. Ayers
William Smitty Pignatelli

In the Year Two Thousand and Seven.

AN ACT TO PROTECT SENIOR CITIZENS.

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

Section 5 of chapter 59 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding thereafter the following:—

Fifty-fifth:— Notwithstanding any other provision of law to the contrary, in any city or town which adopts this section, the Board of Assessors shall develop a process which will allow property owners, 70 years of age and older, to have their real estate property taxes limited to that annual amount which was levied in the year in which they turned 70 or in that year in which this act shall take effect, whichever comes later, provided that such real estate is owned and occupied by such older person, and provided, further, that no real estate shall be so exempt which the assessors shall adjudge has been conveyed to such older person to evade taxation.

Any such older person, may on or before December 15 apply to the Board of Assessors for certification of their eligibility for this section.

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