

HOUSE No. 3039

By Mr. Marzilli of Arlington, petition of J. James Marzilli, Jr., and Peter V. Kocot relative to real estate taxation of certain property upon the passage of proposition two and one-half, so-called, overrides Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT TO PROVIDE PROPERTY TAX RELIEF.

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 21C of chapter 59 of the General Laws, as appearing in
2 the 2002 Official Edition, is hereby amended by inserting at the end
3 thereof the following new paragraph:
4 (i) Upon passage of a ballot question under paragraphs (g), (i½)
5 (j) or (k), the local appropriating authority may, by a majority vote,
6 cap the tax payment due on properties whose assessed valuation is
7 \$400,000 or less at an amount identical to that which would be in
8 effect under the provisions of subsections (b) and (f) of this section,
9 provided that: 1) the owner of the property shall occupy it as a prin-
10 cipal residence and shall not be a dependent of any other taxpayer,
11 and 2) the total income of the property owner shall not exceed
12 \$20,000 for a single individual who is not the head of a household,
13 \$30,000 for the a head of household, and \$40,000 for a husband and
14 wife filing a joint return.