

SENATE NO. 1815

AN ACT RELATIVE TO PROPERTY TAXES AND SENIORS

*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 2004 Official
2 Edition, is hereby amended by adding the following paragraph: -
3 Notwithstanding any general or special law to the contrary, upon acceptance of this
4 paragraph by a city or town, the board of assessors shall annually reduce the property tax on the
5 real property of a person who has reaches his seventieth birthday before the fiscal year for
6 which the tax is due, and has lived in the municipality for 30 years or longer, to the amount of
7 tax due on the property in the fiscal year prior to the person reaching the age of 70, if the person
8 occupies the real estate as his domicile or occupies the same jointly with his spouse.