HOUSE DOCKET, NO. 295 FILED ON: 1/13/2011

HOUSE . . . . . No. 786

The Commonwealth of Massachusetts

PRESENTED BY:

Harold P. Naughton, Jr.

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:

An Act relative to the property taxes of senior citizens.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Harold P. Naughton, Jr.	*12th Worcester*

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HOUSE . . . . . No. 786

By Mr. Naughton of Clinton, a petition (accompanied by bill, House, No. 786) of Harold P. Naughton, Jr. relative to the property taxes of persons sixty-five years of age or older. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2843* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to the property taxes of 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 1. Section 5 of Chapter 59 of the General Laws, as amended by Section 70 of Chapter 164 of the Acts of 1997, is hereby father amended by inserting after clause Forty-first C the following clause:-

Forty-first D. The taxes to be paid on the real property of a person who has reached their 65th birthday prior to the fiscal year for which they are being taxed and is occupied by said person as their domicile or of a person who owns the same with their spouse either of whom have reached their 65th birthday prior to the fiscal year for which they are being taxed owns the same jointly or as a tenant in common with a person not their spouse and is occupied by them as their domicile shall not exceed taxes paid by said person and said property for the fiscal year immediately preceding their 65th birthday; provided: (A) that such a person (1) has been domiciled in the Commonwealth for the preceding ten years, (2) has so owned and occupied such real property or other real property for five years or, (3) is a surviving spouse who inherits such real property and has occupied such real property in Commonwealth for five years and who otherwise qualified under this clause; (B) that such person has, in the preceding year gross receipts from all sources of less than $13,000, or if married, combined gross receipts with their spouse of less than $15,000; provided however, that in com putting the gross receipts of an applicant under this clause ordinary business expenses and losses may be deducted, but not personal or family expenses; and provided further, that there shall be deducted from the total amount received by the applicant under the federal social security or railroad retirement and

20 from and annuity, pension, or retirement plan established for employees of the United States
21 Government, the town, county or special district included in such gross receipts, an amount
22 equivalent to the minimum payment then payable under said federal social security law, as
23 determined by the commissioner of revenue, to a retired worker 65 years of age or over, if the
24 applicant is unmarried, or to a retired worker and spouse both of whom are 65 years of age, if the
25 applicant is married; and (C) that such person had a whole estate, real and personal not in excess
26 of $28,000, or if married not in excess of $30,000, provided that real property occupied as their
27 domicile shall not be included in computing the whole estate except for any portion of said
28 property which produces income and exceeds two dwelling units.

29 This clause shall take effect in any city or town upon its acceptance by such city or town
30 for the fiscal years commencing on or after July 1, 2009 or for the fiscal years commencing on or
31 after such later July 1 as the city or town may elect. Any amount annually appropriated by the
32 Commonwealth for the purposes of reimbursing cities and towns for taxes not collected under
33 this clause or abated under clauses Forty-first, Forty-first B, Forty-first C shall be distributed as
34 provided in said clause Forty-first.