

HOUSE No. 2498

The Commonwealth of Massachusetts

PRESENTED BY:

John V. Fernandes

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 adoption of the accompanying bill:

An Act freezing real property tax payments by elderly home-owners.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>John V. Fernandes</i>	<i>10th Worcester</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>

HOUSE No. 2498

By Mr. Fernandes of Milford, a petition (accompanied by bill, House, No. 2498) of John V. Fernandes and others for legislation to prohibit increases in real property tax payments by elderly homeowners. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2566 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act freezing real property tax payments by elderly home-owners.

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. Subsection (k) of section 6 of chapter 62 of the General Laws, as appearing
2 in the 2010 Official Edition, is hereby amended by striking out paragraph (2) and inserting in
3 place thereof the following two paragraphs:-

4 (2) A tenant of residential property located in the commonwealth, who is 65 years of age
5 or older, who is not a dependent of another taxpayer and who occupies said property as his
6 principal residence, shall be allowed a credit equal to the amount by which the rent constituting
7 real estate tax payment exceeds 10 per cent of the taxpayer's total income, but the credit shall not
8 exceed \$750.

9 (2½) Notwithstanding the provisions of paragraph (4), an owner of residential property
10 located in the commonwealth, who is 65 years of age or older, who is not a dependent of another
11 taxpayer and who occupies said property as his or her principal residence, shall be allowed a
12 credit equal to the amount by which the real estate tax payment exceeds such taxpayer's amount
13 of payment for calendar year 2012; provided, however, that the income limit in this subsection
14 shall be increased by amounts equal to such income multiplied by the cost-of-living adjustment
15 for the calendar year.

16 SECTION 2. This act shall take effect January 1, 2013.