

HOUSE No. 2745

The Commonwealth of Massachusetts

PRESENTED BY:

Todd M. Smola, (BY REQUEST)

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 bill:

An Act relative to senior property tax exemption.

PETITION OF:

NAME:

Todd M. Smola

DISTRICT/ADDRESS:

1st Hampden

HOUSE No. 2745

By Mr. Smola of Palmer (by request), a petition (accompanied by bill, House, No. 2745) of Todd M. Smola relative to senior property tax exemptions. Revenue.

The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen
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An Act relative to senior property tax exemption.

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

1 Notwithstanding the provisions of any general or special law to the contrary, counties and
2 municipalities may grant an additional property tax exemption equal to the assessed value of
3 homestead property if the property has a value less than \$200,000 and which is not subject to any
4 liens; to an owner who is the sole owner and has maintained permanent residency on the property
5 for not less than 10 years, and who has attained age 65. Upon death or sale of the homestead, the
6 county or municipality may recoup the exempted taxes, plus an additional 3 percent interest rate
7 from the sale of the estate.