

**HOUSE . . . . . No. 2888**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Carolyn C. Dykema*

*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 enhancing the senior property tax deferral program.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>2/5/2021</i>
<i>John Losch</i>		<i>2/5/2021</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>2/13/2021</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>2/19/2021</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>2/24/2021</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/26/2021</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>	<i>2/26/2021</i>

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By Ms. Dykema of Holliston, a petition (accompanied by bill, House, No. 2888) of Carolyn C. Dykema and others relative to the senior property tax deferral program. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act enhancing the senior property tax deferral program.

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

1           The fifth paragraph of clause forty-first A of section 5 of chapter 59 of the General Laws,  
2 as appearing in the 2018 Official Edition, is hereby amended by adding the following  
3 paragraph:-

4           The exemption set forth in this clause shall continue for a period of six months after: (i)  
5 the incapacity or death of the owner of the real property, (ii) the incapacity or death of a  
6 surviving spouse who inherits the real property and is not automatically qualified under the terms  
7 of clause 2 (Sec 41 A), or (iii) receipt of the property by heirs, assignees, or devisees, at the same  
8 reduced interest tax rate applied by the city or town in the original tax deferral and recovery  
9 agreement.