

**SENATE . . . . . No. 1961**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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*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 relative to property taxes and senior citizens.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1961**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1961) of Patrick M. O'Connor for legislation relative to property taxes and senior citizens. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1746 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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An Act relative to property taxes and 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:*

1           Section 5 of Chapter 59 of the General Laws, as appearing in the 2014 Official Edition, is  
2 hereby amended by inserting the following paragraph:- Fifty-ninth. Notwithstanding other  
3 provisions of this chapter or any general or special law to the contrary, upon acceptance of this  
4 paragraph by a city or a town, the board of assessors shall annually reduce the property tax on  
5 the real property of a person who has reached his sixty-fifth birthday before the fiscal year for  
6 which the tax is due, and have lived in the city or town for 25 years or longer, to the amount of  
7 tax due on the property in the fiscal year prior to the person reaching age 65, if the person  
8 occupies the real estate as his domicile or occupies the same jointly with his spouse.