

**CITY OF BOSTON  
IN CITY COUNCIL**

**ORDER OF COUNCIL PRESIDENT ROSS  
RELATIVE TO THE ADOPTION OF  
THE PROPERTY TAX DEFERRAL FOR SENIORS  
IN THE CITY OF BOSTON IN FY 2010**

**Whereas,** Massachusetts General Laws Chapter 59, section 5(41A) permits eligible seniors to defer their property taxes until such time as the deferred taxes are equal to the then assessed value of the property; and

**Whereas,** in 2007, the City reduced the annual interest rate on deferred taxes from 8% to 4%; and

**Whereas,** previously, the income limit for the applicant, and applicant's spouse if married, for the previous calendar year could not be more than \$40,000; and

**Whereas,** Chapter 182, section 14 of the Acts of 2008 amends General Laws Chapter 59, section 5(41A), allowing cities and towns to set the qualifying income limit at the amount established annually in the "circuit breaker" state income tax credit for single seniors who are not heads of household under General Laws Chapter 62, section 6(k), allowing for annual cost of living increases; and

**Whereas,** in 2009, the income limit for single seniors who are not filing as heads of household for the "circuit breaker" state income tax credit is \$51,000; be it therefore

**ORDERED:** That pursuant to Chapter 182, section 14 of the Acts of 2008, the income limit for the 41A Tax Deferral shall be established annually according to the income limit for single seniors who are not filing as heads of household established in the "circuit breaker" tax credit; be it further

**ORDERED:** The income limit of \$51,000 for the 41A Tax Deferral for Fiscal Year 2010 in the City of Boston is hereby approved.

Filed in City Council: November 18, 2009