

HOUSE No. 4661

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 27, 2018.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 4560) of Frank A. Moran (by vote of the town) that the town of Andover be authorized to establish a means tested senior citizen property tax exemption in said town, reports recommending that the accompanying bill (House, No. 4661) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN.

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**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act authorizing the town of Andover to establish a means-tested senior citizen 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 SECTION 1. With respect to each qualifying parcel of real property classified as class
2 one, residential in the town of Andover there shall be an exemption from the property tax in an
3 amount to be set annually by the board of selectmen as provided in section 3. The exemption
4 shall be applied to the domicile of the taxpayer only. For the purposes of this act, “parcel” shall
5 be a unit of real property as defined by the board of assessors under the deed for the property and
6 shall include a condominium unit. The exemption provided for herein shall be in addition to any
7 and all other exemptions allowed by the General Laws.

8 SECTION 2. Real property shall qualify for the exemption under section 1 if all of the
9 following criteria are met:

10 (a) The qualifying real property is owned and occupied by a person who qualified and
11 received the circuit breaker income tax credit the previous year under section 6(k) of chapter 62
12 of the General Laws;

13 (b) The qualifying real property is owned by a single applicant age 65 or older at the
14 close of the previous year or jointly by persons either of whom is age 65 or above at the close of
15 the previous year and if the joint applicant is 60 years of age or older;

16 (c) The qualifying real property is owned and occupied by the applicant or joint
17 applicants as their domicile;

18 (d) The applicant or at least 1 of the joint applicants has been domiciled and owned a
19 home in the town of Andover for at least the 10 consecutive years preceding the filing of an
20 application for the exemption;

21 (e) The maximum prior year assessed value of the domicile is no greater than the prior
22 year's maximum assessed value for qualification for the circuit breaker income tax credit under
23 said section 6(k) as adjusted annually by the department of revenue; and

24 (f) The board of assessors has approved the application.

25 SECTION 3. The board of selectmen shall annually set the exemption amount provided
26 for in section 1, provided that the amount of the exemption shall be up to a 100% match, and no
27 less than a 50% match, of the amount of the circuit breaker income tax credit under section 6(k)
28 of chapter 62 of the General Laws for which the applicant received in the previous year. The
29 total amount exempted by this act shall be allocated proportionally within the tax levy on all
30 residential taxpayers.

31 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,
32 before the deadline established by the board of assessors, file an application, on a form to be
33 adopted by the board of assessors, with the supporting documentation of the filed income tax

34 return of the applicant showing the circuit breaker tax credit. The application shall be filed each
35 year for which the applicant seeks the exemption.

36 SECTION 5. No exemption shall be granted under this act until the department of
37 revenue certifies a residential tax rate for the applicable tax year where the total exemption
38 amount is raised by a burden shift within the residential tax levy.

39 SECTION 6. The exemption provided in this act shall expire after 3 years of
40 implementation, which shall begin in fiscal year 2020; provided, however, that the town of
41 Andover may reauthorize the exemption for additional 3-year intervals by a vote of the
42 legislative body of the town.

43 SECTION 7. This act shall take effect upon its passage.