

SENATE No. 2670

Senate, October 15, 2018 – New draft (Senator Pacheco) to Senate Bill creating senior tax relief in the town of Carver (Senate, No. 2619).

The Commonwealth of Massachusetts

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

An Act creating senior tax relief in the town of Carver..

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. Notwithstanding any general or special law to the contrary, and subject to
2 sections 2 to 9, inclusive, the town of Carver shall reduce the property taxes due on qualifying
3 property by the sum of \$500, except that there shall be a dollar cap on the total exemptions
4 granted pursuant to this act equal to 0.5 per cent of the fiscal year’s total residential property tax
5 levy for the town of Carver with the total exemption amount granted pursuant to this act
6 allocated proportionally within the tax levy on all residential taxpayers. In the event that the
7 dollar cap is reached, a reduction shall be reduced proportionally. The property taxes due on
8 such property shall not be reduced below zero. This reduction shall be in addition to any
9 exemption or abatement allowable under the General Laws.

10 SECTION 2. Real property classified as class one, residential in the town of Carver shall
11 qualify for the exemption under section 1 if: (i) the property is owned by a person 65 years of
12 age or older and is occupied as that person’s domicile; (ii) the property is owned jointly by a
13 person and that person’s spouse, either of whom is 65 years of age or older, and occupied by the

14 person as that person's domicile, (iii) the property is owned jointly by persons who are not
15 spouses, either of whom is 65 years of age or older and occupies the property as that person's
16 domicile; or (iv) the property is held as a life estate by a person 65 years of age or older and
17 occupied by the person as that person's domicile; provided, that the property is a single family
18 dwelling. For purposes of this act, the age of the qualifying person or persons shall be as of July
19 1 of the fiscal year for which the exemption is being requested.

20 SECTION 3. Notwithstanding section 2, real property classified as class one, residential
21 in the town of Carver of soldiers and sailors who are veterans, as defined in clause 43 of section
22 7 of chapter 4, whose last discharge or release from the armed forces was under other than
23 dishonorable conditions and who are 62 years of age or older shall qualify for the exemption
24 under section 1 if: (i) the property is owned by the veteran and occupied as the veteran's
25 domicile; (ii) the property is owned jointly by the veteran and the veteran's spouse and occupied
26 by the veteran as the veteran's domicile; (iii) the property is owned jointly by persons who are
27 not spouses, either of whom is a veteran and occupies the property as the veteran's domicile; or
28 (iv) the property is held as a life estate by a veteran and occupied as the veteran's domicile;
29 provided, that the property is a single family dwelling. For purposes of this act, the age of the
30 qualifying person or persons shall be as of July 1 of the fiscal year for which the exemption is
31 being requested.

32 SECTION 4. The exemption under section 1 may be granted if: (i) the person has been a
33 resident of the town of Carver for longer than 6 months in each of the previous 10 years; and (ii)
34 the total household income, with each individual member of the household's total income
35 calculated as defined in subsection (k) of section 6 of chapter 62 of the General Laws, does not

36 exceed 60 per cent of the median household income for the town of Carver as reported for the
37 relevant fiscal year by the United States Census Bureau.

38 SECTION 5. A person who seeks to qualify for the exemption under section 1 shall file
39 with the board of assessors an application for abatement on a form adopted by the board of
40 assessors and available at the assessor's office along with the supporting documentation
41 described in the application. The application shall be filed not later than December 1 in each year
42 for which the applicant seeks the exemption for the fiscal year commencing the following July 1.

43 SECTION 6. Acceptance of this act by the town of Carver shall be by an affirmative vote
44 of a majority of the voters at a regular or special election at which the question of acceptance was
45 placed on the ballot and, if necessary, by approval of the appropriate override. Implementation of
46 this act shall occur on the thirtieth day following the affirmative vote.

47 SECTION 7. The acceptance of this act may be revoked by an affirmative vote of a
48 majority of the voters at a regular or special town election at which the question of revocation
49 has been placed on the ballot by a 2/3 vote of the sitting members of the board of selectmen.
50 Revocation of this act shall become effective on the thirtieth day following that affirmative vote.

51 SECTION 8. The exemption provided in this act shall expire 3 years after
52 implementation; provided, however, that the town of Carver may reauthorize the exemption for
53 additional 3-year intervals by a vote of a majority of the voters at a town meeting.

54 SECTION 9. This act shall not apply to betterments, special assessments, surcharges or
55 the like, assessed in addition to real property tax on the qualifying property.

56 SECTION 10. This act shall take effect upon its passage.