

REVISED PRESENTATION STATUS

HOUSE DOCKET, NO. 2523 FILED ON: 1/19/2023

HOUSE No. 2765

The Commonwealth of Massachusetts

PRESENTED BY:

David F. DeCoste

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 authorizing the town of Norwell to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/19/2023</i>
<i>Ted Dawe</i>		<i>1/19/2023</i>
<i>Patrick M. O'Connor</i>	<i>First Plymouth and Norfolk</i>	<i>8/16/2023</i>

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By Representative DeCoste of Norwell, a petition (accompanied by bill, House, No. 2765) of Ted Dawe (by vote of the town) that the town of Norwell be authorized to establish a means tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 5063 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act authorizing the town of Norwell 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 Norwell, there shall be an exemption from the property tax in an
3 amount to be set annually by the Board of Assessors of the town, as provided in section 3. The
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act,
5 “parcel” shall be a unit of real property as defined by the Board of Assessors of the town under
6 the deed for the property. The exemption provided for herein shall be in addition to any and all
7 other exemptions allowed by the General Laws.

8 SECTION 2. Real property shall qualify for the exemption pursuant to section 1 if: (i)
9 The qualifying real property is owned and occupied by a person whose prior year’s income

10 would make the person eligible for the circuit breaker income tax credit pursuant to subsection
11 (k) of section 6 of chapter 62 of the General Laws; (ii) The qualifying real property is owned by
12 a single applicant age 65 or older at the close of the previous calendar year or jointly by persons
13 either of whom is age 65 or above at the close of the previous calendar year and if the joint
14 applicant is 60 years of age or older; (iii) The qualifying real property is owned and occupied by
15 the applicant or joint applicant as their domicile; (iv) The applicant or at least 1 of the joint
16 applicants has been domiciled and owned a home in the town of Norwell for at least 10
17 consecutive years before filing an application for the exemption; (v) The assessed value of the
18 domicile is no greater than the prior year's maximum assessed value for qualification for the
19 circuit breaker income tax credit pursuant to said subsection (k) of said section 6 of said chapter
20 62, as adjusted annually by the Department of Revenue; and (f) the Board of Assessors has
21 approved the application.

22 SECTION 3. The Board of Assessors of the town of Norwell shall annually set the
23 exemption amount provided for in section 1, provided that the amount of the exemption shall
24 match the amount of the circuit breaker income tax credit pursuant to subsection (k) of section 6
25 of chapter 62 of the General Laws for which the applicant qualified in the previous year. The
26 total amount exempted by this act shall be funded primarily by the town's overlay surplus
27 annually. This amount may also be funded by the town's free cash as available. If the Board of
28 Assessors of the town of Norwell determines that the town's overlay surplus is insufficient to
29 fund the total amount exempted by this act in any fiscal year, and there is no surplus free cash,
30 the town of Norwell's Board of Assessors may adjust the exemption amount based on temporary
31 fiscal necessity.

32 SECTION 4. A person who seeks to qualify for the exemption pursuant to section 1 shall,
33 before the deadline established by the Board of Assessors of the town of Norwell, file an
34 application, on a form to be adopted by the Board of Assessors, with the supporting
35 documentation of the applicant's income and assets as described in the application. The
36 application shall be filed each year for which the applicant seeks the exemption. The Board of
37 Assessors may deny an application for an exemption pursuant to section 1 if they find the
38 applicant has excessive assets that place the applicant outside the category of intended recipients
39 of the exemption under this act.

40 SECTION 5. No exemption shall be granted under this act until the Department of
41 Revenue certifies a residential tax rate for the applicable tax year.

42 SECTION 6. This act shall take effect upon its passage.