

SENATE No. 2515

The Commonwealth of Massachusetts

PRESENTED BY:

Walter F. Timilty

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 Easton to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Walter F. Timilty</i>	<i>Norfolk, Plymouth and Bristol</i>	
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>12/13/2023</i>

SENATE No. 2515

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 2515) of Walter F. Timilty (by vote of the town) for legislation to authorize the town of Easton to establish a means tested senior citizen property tax exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act authorizing the town of Easton 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 Easton there shall be an exemption from the property tax in an
3 amount to be set annually by the select board as provided in section 3. The exemption shall be
4 applied to the domicile of the taxpayer if the criteria for the exemption under section 2 are met.
5 For the purposes of this act, “parcel” shall be a unit of real property as defined by the board of
6 assessors under the deed for the property and shall include a condominium unit. The exemption
7 provided for in this act shall be in addition to any and all other exemptions allowed under the
8 General Laws.

9 SECTION 2. The board of assessors may deny an application if they find the applicant
10 has excessive assets that place them outside of the intended recipients of the exemption
11 established under this act. Real property shall qualify for the exemption under section 1 if:

12 (i) the qualifying real property is owned and occupied by a person whose prior year's
13 income would make the person eligible for the circuit breaker income tax credit under subsection
14 (k) of section 6 of chapter 62 of the General Laws;

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

18 (iii) the qualifying real property is owned and occupied by the applicant or joint
19 applicants as their domicile;

20 (iv) the applicant, or at least 1 of the joint applicants, has been domiciled and owned a
21 home in the town of Easton for not less than 10 consecutive years before filing an application for
22 the exemption;

23 (v) the maximum assessed value of the domicile is not greater than the prior year's
24 maximum assessed value for qualification for the circuit breaker income tax credit under said
25 subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of
26 revenue; and

27 (vi) the board of assessors has approved the application.

28 SECTION 3. The select board shall annually set the exemption amount provided for in
29 section 1; provided, however, that the amount of the exemption shall be not greater than 100 per
30 cent of the amount of the circuit breaker income tax credit under subsection (k) of section 6 of
31 chapter 62 of the General Laws. The total exemption amount for the town shall be raised as part

32 of the allowance for abatements and exemptions when setting the tax rate for the fiscal year in
33 which the exemption will be granted.

34 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,
35 before the deadline established by the board of assessors, file an application, on a form to be
36 adopted by the board of assessors, with the supporting documentation of the applicant's income
37 and assets as described in the application. The application shall be filed each year for which the
38 applicant seeks the exemption.

39 SECTION 5. The exemption established under this act shall expire after 3 years of its
40 implementation.

41 SECTION 6. This act shall take effect July 1, 2025 or upon its passage, whichever occurs
42 later.