

HOUSE No. 3807

The Commonwealth of Massachusetts

PRESENTED BY:

Donald H. Wong and Kate Lipper-Garabedian

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Donald H. Wong</i>	<i>9th Essex</i>	<i>3/3/2023</i>
<i>Kate Lipper-Garabedian</i>	<i>32nd Middlesex</i>	<i>3/3/2023</i>

HOUSE No. 3807

By Representatives Wong of Saugus and Lipper-Garabedian of Melrose, a petition (accompanied by bill, House, No. 3807) of Donald H. Wong and Kate Lipper-Garabedian (by vote of the town) that the town of Wakefield be authorized to establish a means tested senior citizen property tax exemption in said town. 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 Wakefield 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 Wakefield there shall be an exemption from the property tax in
3 the amount to be set annually by the board of assessors 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. The board of assessors may deny any application if they find the applicant
9 has excessive assets that place the applicant outside the category of intended recipients of the
10 senior exemption created by this act. Real property shall qualify for the exemption under section
11 1 if all of the following criteria are met: (a) The qualifying real property is owned and occupied

12 by a person who's prior year's income would make the person eligible for the circuit breaker
13 income tax credit under section 6(k) of chapter 62 of the General Laws: (b) The qualifying real
14 property owned by a single applicant age 65 or older at the close of the previous year or jointly
15 by persons either of whom is age 65 or above at the close of the previous year and if the joint
16 applicant is 60 years of age or older, (c) The qualifying real property is owned and occupied by
17 the applicant or joint applicants as their domicile: (d) The applicant or at least one of the joint
18 applicants has been domiciled and owned a home in the Town of Wakefield for at least 10
19 consecutive years before filing an application for the exemption: (e) The assessed value of the
20 domicile is no greater than the prior year's maximum assessed value for qualification for the
21 circuit breaker income tax credit under section 6(k) of chapter 62 of the General Laws as adjusted
22 annually by the Department of Revenue: and (f) The board of assessors has approved the
23 application.

24 SECTION 3. The board of assessors shall annually set the exemption amount provided
25 for in section 1, provided that the amount of the exemption shall be between 100% and 150% of
26 the amount of the circuit breaker income tax credit under section 6(k) of chapter 62 of the
27 General Laws for which the applicant qualified in the previous year as determined by the board
28 of assessors. The total amount exempted by this act shall be allocated proportionally within the
29 tax levy on all residential taxpayers.

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

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

38 SECTION 6. This act shall expire after 3 years if implementation of the exemption: or to
39 see what the Town will do about it.