

SENATE No. 2085

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for the abatement of certain qualifying real estate from property taxes in the Town of Hamilton..

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, and as established more specifically by the Town of Hamilton Board of
3 Selectmen annually pursuant to Section 2, there shall be a cap on property taxes equal to 10% of
4 the Total Annual Household Income, except that in no event shall property taxes be reduced by
5 more than 50% of the tax due, including all tax abatements and exemptions, but excluding state
6 "circuit breakers". Such exemption shall be applied only to the principal residence of a taxpayer
7 as used by the taxpayer for income tax purposes.

8 SECTION 2. Real property shall qualify for the exemption set forth in Section 1 if all the
9 following criteria are met:

10 (a) The domicile of the qualifying real estate is owned and occupied by a person or
11 family where the Total Annual Household Income may not exceed the following ranges: single
12 applicant \$33,000 to \$49,499, married applicant filing jointly \$49,500 to \$74,250;

13 (b) the domicile of qualifying real estate is owned and occupied by at least one person
14 having reached age 65 or 70 at the close of the prior tax year, as established annually by the
15 Board of Selectmen for such fiscal year;

16 (c) the domicile of qualifying real estate is owned and occupied by the applicant at least
17 six months plus one day each year;

18 (d) the applicant has resided in the town of Hamilton for at least ten consecutive years
19 prior to filing an application for the exemption; and

20 (e) the maximum assessed value of the applicant's primary residence is no greater than
21 the median assessed value of a single family residence in the town of Hamilton plus 10%, as
22 measured for the tax year immediately prior to the tax year for which the application for
23 exemption is filed.

24 SECTION 3. This exemption shall be in addition to any exemption allowable under any
25 General Law of the Commonwealth, except that there shall be a dollar cap of \$175,000 for all tax
26 abatements, excluding circuit breakers. After the first year of enactment, the total cap of all real
27 estate abatements, excluding circuit breakers, may be set annually by the Board of Selectmen
28 within a range of \$175,000 to \$350,000.

29 SECTION 4. Persons who seek to qualify for this abatement must file with the Board of
30 Assessors an application for abatement on a form to be adopted by the Board of Selectmen and
31 available at the Assessor's Office with the supporting documentation as described in the
32 application. The application must be filed by January 31 each year for which the applicant seeks
33 computation of the abatement for the Fiscal Year commencing the following July 1.

34 SECTION 5. For the purposes of this act, "parcel" shall mean a unit of real property as
35 defined by the assessors in accordance with the deed for such property and shall include a
36 condominium unit.

37 SECTION 6. For purposes of the exemption, "Total Annual Household Income" is the
38 sum of the applicant's "Total Taxable 5.3% Income" on Massachusetts Form 1 and those same
39 incomes for other income-producing members of the household. Such income will be increased
40 by amounts that may have been excluded or subtracted from calculation, such as income from
41 Social Security benefits, cash public assistance, tax-exempt interest and dividends, capital gains,
42 income from a partnership or trust, returns on capital reported on Schedule C and excluded
43 income from any other source.

44 SECTION 7. Acceptance of this act by the Town of Hamilton shall be by an affirmative
45 vote of a majority of the voters at any regular or special election at which the question of
46 acceptance was placed on the ballot and, if necessary, by approval of the appropriate override.
47 This act shall become effective on the thirtieth day following said affirmative vote.

48 SECTION 8. The acceptance of this act may be revoked by an affirmative vote of a
49 majority of the voters at any regular or special town election at which the question of revocation
50 has been placed on the ballot by a two-thirds vote of then sitting members of the Board of
51 Selectmen. Revocation of the act shall become effective on the thirtieth day following said
52 affirmative vote.

53 SECTION 9. After one full year of implementation, the Board of Selectmen of the Town
54 of Hamilton, after a public hearing, may vote to suspend implementation of this act for any year.
55 Acceptance of this act by the Town of Hamilton shall automatically expire after three full years

- 56 of implementation, unless reaffirmed by the affirmative vote of a majority of the voters at a
- 57 Town Meeting, with no further action of the General Court being necessary.