

**HOUSE . . . . . No. 4174**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Frank A. Moran***

*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 providing for limited property tax relief for certain elder citizens in the town of Andover.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Frank A. Moran</i>	<i>17th Essex</i>	<i>6/5/2014</i>
<i>James J. Lyons, Jr.</i>	<i>18th Essex</i>	<i>6/6/2014</i>
<i>Barry R. Finegold</i>	<i>Second Essex and Middlesex</i>	<i>6/5/2014</i>

**HOUSE . . . . . No. 4174**

By Mr. Moran of Lawrence, a petition (accompanied by bill, House, No. 4174) of Frank A. Moran, James J. Lyons, Jr. and Barry R. Finegold (by vote of the town) that the town of Andover be authorized to provide property tax relief for certain elderly residents of said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act providing for limited property tax relief for certain elder citizens in the town of Andover.

*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 other general or special law to the contrary, and  
2 subject to Sections 2 to 5, inclusive, the Town of Andover shall maintain the residential property  
3 tax rate in effect for the property: (i) of a person 70 years of age or older, which is occupied by  
4 the person as his or her domicile; (ii) of a person who owns property jointly with his or her  
5 spouse, either of whom is 70 years of age or older, and which is occupied by the person as his or  
6 her domicile; (iii) of a person 70 years of age or older who owns the property jointly or is a  
7 tenant in common with a person not his spouse and which is occupied by the person as his or her  
8 domicile; or (iv) the property of a person 70 years of age or older, in which the person has a life  
9 estate, and which is occupied by the person as his or her domicile, at the same rate as that person  
10 was obligated to pay in the prior fiscal year; provided, that the property is a single family  
11 dwelling; and provided further, that the person has been a resident of the Town of Andover for  
12 longer than 6 months of each of the previous 20 years.

13 SECTION 2. If a person qualifying for the rate freeze required by Section 1 makes  
14 improvements upon the residential property during a year in which the person is entitled to said  
15 rate freeze and such improvements result in an increase in the assessed value of the property and  
16 the resulting tax liability, the person shall pay the additional amount of tax liability. The  
17 additional amount of tax liability shall be computed by applying the tax rate in effect on the date  
18 of the improvement to the assessed value of the improvement.

19 SECTION 3. A rate freeze in effect pursuant to this act shall remain in effect until the  
20 property is sold or transferred.

21           SECTION 4. A person qualifying for a rate freeze pursuant to this act shall not be subject  
22 to any change in real estate property tax liability pursuant to Section 21C of Chapter 59 of the  
23 General Laws.

24           SECTION 5. Notwithstanding any general or special law to the contrary, the Town of  
25 Andover shall not, during any fiscal year, increase the rate of taxation on any real property at a  
26 percentage greater than the percentage of any social security cost-of-living adjustment for that  
27 fiscal year.

28           SECTION 6. This act shall not apply to betterments assessed pursuant to Chapter 80 or  
29 Chapter 80A of the General Laws.

30           SECTION 7. This act shall take effect upon its passage.