

HOUSE No. 3199

The Commonwealth of Massachusetts

PRESENTED BY:

James J. Lyons, Jr.

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>James J. Lyons, Jr.</i>	<i>18th Essex</i>	<i>2/20/2015</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>	<i>2/20/2015</i>

HOUSE No. 3199

By Mr. Lyons of Andover, a petition (accompanied by bill, House, No. 3199) of James J. Lyons, Jr. and Frank A. Moran (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 One Hundred and Eighty-Ninth General Court
(2015-2016)

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.

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

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

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

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

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

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