HOUSE . . . . . No. 4214

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 14, 2016.

The committee on Revenue to whom was referred the 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, reports recommending that the accompanying bill (House, No. 4214) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN.

HOUSE DOCKET, NO. FILED ON: 3/16/2016

HOUSE . . . . . No. 4214

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:

SECTION 1. (a) Notwithstanding any other general or special law to the contrary, the town of Andover shall establish an exemption from the property tax for the first $100,000 of assessed taxable value of any qualifying property. This exemption shall be in addition to any other exemptions allowable under the General Laws.

(b) Real property classified as Class one, residential, in the town of Andover shall qualify for the exemption under subsection (a) if: (i) the property is owned by a person 70 years of age or older and occupied as that person's domicile; (ii) the property is owned jointly by a person and the person's spouse, either of whom is 70 years of age or older, and occupied by them as their domicile; (iii) the property is owned jointly or rented jointly by persons who are not spouses, either of whom is 70 years of age or older, and they occupy the property as their domicile but both the landlord and the tenant shall file for the abatement; or (iv) the property is a single-family dwelling held as life estate by a person 70 years of age or older and occupied by the person as that person's domicile. To qualify for an exemption under this section, the qualifying person shall have: (i) been a resident of the town of Andover for more than 6 months

of each of the preceding 20 calendar years; and (ii) a total income, as defined in subsection (k) of section 6 of chapter 62 of the General Laws, of not more than $71,000 for a single individual who is not the head of the head of the household, $71,000 for the head of the household or $85,000 for a married couple filing a joint return; provided, however, that the assessed value of the real property shall not exceed $600,000.

(c) Improvements upon a qualifying residential property that result in an increase in the assessed value of the property and the corresponding increase in tax liability that are made during a year in which the person is entitled to an exemption under this section shall be subject to taxation at the tax rate in effect on the date of the improvement to the assessed value of the improvement.

(d) A person who seeks to qualify for an exemption under this section shall file with the board of assessors an application for abatement on a form to be adopted by the board of selectmen and available at the assessors' office with the supporting documentation as described in the application. The application shall be filed by January 31 of each year for which the applicant seeks the exemption for the fiscal year commencing the following July 1.

SECTION 2. This act shall not apply to betterments assessed pursuant to chapter 80 or chapter 80A of the General Laws.

SECTION 3. This act shall be submitted for acceptance to the qualified voters of the town of Andover at the next regular or special town election following its enactment in the form of the following question, which shall be placed up on the official ballot to be used at the election: "Shall an act passed by the general court in the year 2016 entitled 'An Act providing for limited property tax relief for certain elder citizens in the town of Andover' be adopted? If a

majority of the votes cast in answer to the question is in the affirmative, this act shall take effect in the town, but not otherwise. Acceptance of this act shall automatically expire after 5 years of implementation unless reaffirmed by the affirmative vote of a majority of the voters at annual or special town meeting and no further action of the general court shall be necessary.

SECTION 4. Notwithstanding section 3, acceptance of this act may be revoked by an affirmative vote of a majority of the voters of the town of Andover at a regular or special town election at which the question of revocation has been placed on the ballot by a two-thirds vote of the then sitting members of the board of selectmen.

SECTION 5. After 2 years of implementation, the board of selectmen of the town of Andover, after a public hearing, may vote to suspend implementation of this act for any year.

SECTION 6. This act shall take effect in the town of Andover 30 days following the affirmative vote of a majority of the voters at a regular or special election at which the question of acceptance was placed on the ballot pursuant to section 3.

SECTION 7. Revocation of acceptance of this act shall take effect 30 days following the affirmative vote of a majority of the voters at a regular or special town election at which the question of revocation has been placed on the ballot pursuant to section 4.