

**HOUSE . . . . . No. 4360**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Cory Atkins*

*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 establishing a Concord senior means-tested property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Cory Atkins</i>	<i>14th Middlesex</i>	<i>5/23/2016</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>5/23/2016</i>

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By Ms. Atkins of Concord, a petition (accompanied by bill, House, No. 4360) of Cory Atkins and Michael J. Barrett (by vote of the town) that the town of Concord be authorized to establish a senior means-tested property tax exemption. Revenue. [Local Approval Received.]

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

An Act establishing a Concord senior means-tested 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 Concord there shall be an exemption from the property tax equal  
3 to the total amount of tax that would otherwise be assessed without this exemption less the sum  
4 of (i) 10 per cent of the total annual qualifying income for purposes of the states “circuit breaker”  
5 income tax credit, and (ii) the amount of the state’s “circuit breaker” credit the applicant was  
6 eligible to receive in the year prior to the application being filed. The percentage of total annual  
7 qualifying income may be raised by section 3. In no event shall property taxes be reduced by  
8 more than 50 per cent by this exemption. The exemption shall be applied to the domicile of the  
9 taxpayer only. For the purposes of this act, “parcel” shall be a unit of real property as defined by  
10 the assessors under the deed for the property and shall include a condominium unit.

11           SECTION 2. The board of assessors may deny an application if they find the applicant  
12 has excessive assets that place them outside of the intended recipients of the senior exemption

13 created by this act. Real property shall qualify for the exemption under section 1 if all of the  
14 following criteria are met:

15 (a) the qualifying real property is owned and occupied by a person whose prior year's  
16 income would make the person eligible for the circuit breaker income tax credit under subsection  
17 (k) of section 6 of chapter 62 of the General Laws;

18 (b) the qualifying real property is owned by a single applicant age 65 or older at the close  
19 of the previous year or jointly by persons either of whom is age 65 or above at the close of the  
20 previous year and if the joint applicant is 60 years of age or older;

21 (c) the qualifying real property is owned and occupied by the applicant or joint applicants  
22 as their domicile;

23 (d) the applicant or at least 1 of the joint applicants has been domiciled in the Town of  
24 Concord for at least 10 consecutive years before filing an application for the exemption;

25 (e) the maximum assessed value of the domicile is no greater than the Town's median  
26 single-family residential assessed value of the prior fiscal year; and

27 (f) the Board of Assessors has approved the application.

28 SECTION 3. The exemption under section 1 shall be in addition to any other exemption  
29 allowable under the General Laws, except that there shall be a dollar cap on all the exemptions  
30 granted by this act equal to 0.5 per cent of the fiscal year's total residential property tax levy for  
31 the Town of Concord, including the levy for the regional high school if not included in the Town  
32 of Concord's tax levy at some subsequent date with the total exemption amount granted by this  
33 act allocated proportionally within the tax levy on all residential taxpayers. After the first year of

34 such exemption, the total cap on the exemptions granted by this act shall be set annually by the  
35 Select Board within a range of 0.5 to 1.0 per cent of the residential property tax levy for the  
36 Town of Concord. In the event that benefits to the applicants may be limited because the  
37 percentage established annually by the Select Board would otherwise be exceeded, the benefits  
38 shall be allocated by raising the total annual qualifying income percentage as required in section  
39 1 as necessary to not exceed the cap. In the event the cap exceeds the need for the exemption, the  
40 total cap on the exemptions granted by this act shall be reduced to meet the need.

41 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,  
42 before the deadline established by the Board of Assessors, file an application, on a form to be  
43 adopted by the Board of Assessors, with the supporting documentation of the applicant's income  
44 and assets as described in the application. The application shall be filed each year for which the  
45 applicant seeks the exemption.

46 SECTION 5. Acceptance of this act by the Town of Concord shall be first by vote of  
47 approval at an Annual Town Meeting, to be followed by an affirmative vote of a majority of the  
48 voters at any regular or special election at which the question of acceptance is placed on the  
49 ballot. Sections 1 to 4, inclusive, and sections 7 and 8 shall take effect 30 days after an  
50 affirmative vote by the town.

51 SECTION 7. No exemption shall be granted under this act until the Department of  
52 Revenue certifies a residential tax rate for the applicable tax year where the total exemption  
53 amount is raised by a burden shift within the residential tax levy.

54 SECTION 8. This act shall expire after 3 years