

**HOUSE . . . . . No. 1644**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Donald H. Wong***

*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 allowing a qualifying parcel of real property classified as class one to an exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Donald H. Wong</i>	<i>9th Essex</i>	<i>1/19/2017</i>

**HOUSE . . . . . No. 1644**

By Mr. Wong of Saugus, a petition (accompanied by bill, House, No. 1644) of Donald H. Wong relative to tax exemptions of certain class one parcels of property. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninetieth General Court  
(2017-2018)**

An Act allowing a qualifying parcel of real property classified as class one to an 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. Chapter 59 of the General Laws, as appearing in the 2014 Official Edition  
2 is hereby amended by inserting after section 5N, the following new section:-

3 Section 5O. (a) In any city or town that accepts the provisions this section, with respect  
4 to each qualifying parcel of real property classified as Class one, residential there shall be an  
5 exemption from the property tax in an amount to be set annually by the board of selectmen as  
6 provided in subsection (c). The exemption shall be applied to the domicile of the taxpayer only.

7 For the purposes of this section, “parcel” shall be a unit of real property as defined by the  
8 assessors of the city or town under the deed for the property and shall include a condominium  
9 unit. The exemption provided in this section shall be in addition to any and all other exemptions

10 allowed by the General Laws. (b) The board of assessors may deny an application for an  
11 exemption pursuant to this section if they find the applicant has excessive assets that place them  
12 outside of the intended recipients of the senior exemption created by this section. Real property  
13 shall qualify for the exemption under subsection (a) if all of the following criteria are met:

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

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

20 (3) the real property is owned and occupied by the applicant or joint applicants as their  
21 domicile;

22 (4) the applicant or at least 1 of the joint applicants has been domiciled and owned a  
23 home in the city or town for at least 10 consecutive years before filing an application for the  
24 exemption;

25 (5) the maximum assessed value of the domicile is no greater than the prior year's  
26 maximum assessed value for qualification for the circuit breaker income tax credit under Section  
27 6(k) of chapter 62 of the General Laws as adjusted annually by the department of revenue; and

28 (6) the board of assessors has approved the application.

29 (c) The board of selectmen, in the case of a town, or the city council, in the case of a city,  
30 which accepts this section shall annually set the exemption provided for in subsection (a),  
31 provided that the amount of the exemption shall be within a range of fifty per cent to two  
32 hundred per cent of the amount of the circuit breaker income tax credit under section 6(k) of  
33 chapter 62 of the General Laws for which the applicant qualified in the previous year. The total

34 amount exempted by this section shall be allocated proportionally within the tax levy on all  
35 residential taxpayers.

36 (d) A person who seeks to qualify for the exemption under subsection (a) shall, before the  
37 deadline established by the board of assessors, file an application, on a form to be adopted by the  
38 board of assessors, with the supporting documentation of the applicant's income and assets as  
39 described in the application. The application shall be filed each year for which the applicant  
40 seeks the exemption.

41 (e) No exemption shall be granted under this section until the department of revenue  
42 certifies a residential tax rate for the applicable tax year where the total exemption amount is  
43 raised by a burden shift within the residential tax levy.