

HOUSE No. 2610

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, 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 establishing a means-tested senior property tax exemption local option.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>1/20/2017</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>1/17/2018</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>1/17/2018</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>	<i>1/17/2018</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/17/2018</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/17/2018</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>	<i>1/17/2018</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>1/17/2018</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>2/3/2017</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>1/17/2018</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>	<i>1/17/2018</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>	<i>1/17/2018</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>1/17/2018</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>	<i>1/17/2018</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>	<i>1/17/2018</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>1/17/2018</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>1/17/2018</i>

HOUSE No. 2610

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2610) of Bradley H. Jones, Jr., and others relative to establishing local option means-tested senior property tax exemptions. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a means-tested senior property tax exemption local option.

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 94 the following new Section:

3 SECTION 95. Means-tested senior property tax exemption; local option

4 Section 1. In any city or town that accepts the provisions of this section, there shall be
5 established a means-tested senior property tax exemption with respect to each qualifying parcel
6 of real property classified as class one, residential. Said exemption shall be in an amount to be
7 set annually by the board of selectmen in a town, and by the city council or board of aldermen in
8 a city, as provided in section 3. The exemption shall be applied to the domicile of the taxpayer
9 only. For the purposes of this section, "parcel" shall mean a unit of real property as defined by
10 the board of assessors under the deed for the property and shall include a condominium unit. The
11 exemption provided for in this section shall be in addition to any other exemptions allowed under
12 this chapter.

13 Section 2. The board of assessors may deny an application if it finds that the applicant
14 has excessive assets that place the applicant outside of the intended recipients of the senior
15 exemption established pursuant to this section. Real property shall qualify for the exemption
16 under section 1 if all of the following criteria are met:

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

20 (ii) the qualifying real property is owned by a single applicant age 65 or older at the
21 close of the previous year or jointly by persons either of whom is age 65 or older at the close of
22 the previous year and the joint applicant is 60 years of age or older;

23 (iii) the qualifying real property is owned and occupied by the applicant or joint
24 applicants as their domicile;

25 (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a
26 home in the city or town for at least 10 consecutive years before filing an application for the
27 exemption;

28 (v) the maximum assessed value of the domicile is not greater than the prior year's
29 maximum assessed value for qualification for the circuit breaker income tax credit under
30 subsection (k) of section 6 of chapter 62 as adjusted annually by the department of revenue; and

31 (vi) the board of assessors has approved the application for the exemption.

32 Section 3. The board of selectmen in a town, and the city council or board of aldermen in
33 a city, shall annually set the exemption amount provided for in section 1; provided, however, that

34 the amount of the exemption shall be within a range of 50 per cent to 200 per cent, inclusive, of
35 the amount of the circuit breaker income tax credit under subsection (k) of section 6 of chapter
36 62 for which the applicant qualified in the previous year. The total amount exempted by this act
37 shall be allocated proportionally within the tax levy on all residential taxpayers.

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

43 Section 5. No exemption shall be granted under this section until the department of
44 revenue certifies a residential tax rate for the applicable tax year where the total exemption
45 amount is raised by a burden shift within the residential tax levy.