

HOUSE No. 4258

The Commonwealth of Massachusetts

PRESENTED BY:

Carolyn C. Dykema and Karen E. Spilka

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 authorizing the Town of Hopkinton to establish a means-tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>2/15/2018</i>
<i>Karen E. Spilka</i>	<i>Second Middlesex and Norfolk</i>	<i>2/15/2018</i>

HOUSE No. 4258

By Representative Dykema of Holliston and Senator Spilka, a joint petition (accompanied by bill, House, No. 4258) of Carolyn C. Dykema and Karen E. Spilka (by vote of the town) that the town of Hopkinton be authorized to establish a means-tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act authorizing the Town of Hopkinton to establish a means-tested senior citizen 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 Hopkinton, there shall be an exemption from the property tax in
3 an amount to be set annually by the Board of Selectmen as provided in Section 3 of this Act. The
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this Act,
5 “parcel” shall mean a unit of real property as defined by the Board of Assessors under the deed
6 for the property and shall include a condominium unit. The exemption provided for in this
7 section shall be in addition to any other exemptions allowed under the General Laws.

8 SECTION 2. The Board of Assessors may deny an application if it finds that the
9 applicant has excessive assets that place the applicant outside of the intended recipients of the
10 senior exemption established pursuant to this act. Real property shall qualify for the exemption
11 under section 1 if all of the following criteria are met:

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

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

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

20 (iv) The applicant or at least 1 of the joint applicants has been domiciled and owned a
21 home in the Town of Hopkinton for at least 10 consecutive years before filing an application for
22 the exemption;

23 (v) The maximum assessed value of the domicile is not greater than the prior year's
24 maximum assessed value for qualification for the circuit breaker income tax credit under
25 subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the
26 department of revenue; and

27 (vi) The Board of Assessors has approved the application for the exemption.

28 SECTION 3. The Board of Selectmen shall annually set the exemption amount provided
29 for in section 1; provided, however, that the amount of the exemption shall be within a range of
30 50 per cent to 200 per cent, inclusive, of the amount of the circuit breaker income tax credit
31 under subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant

32 qualified in the previous year. The total amount exempted by this act shall be allocated
33 proportionally within the tax levy on all residential taxpayers.

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

39 SECTION 5. No exemption shall be granted under this act until the department of
40 revenue certifies a residential tax rate for the applicable tax year where the total exemption
41 amount is raised by a burden shift within the residential tax levy.

42 SECTION 6. This act shall expire 3 years after the implementation of the exemption.