

# **HOUSE . . . . . No. 4984**

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, November 29, 2018.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 4949) of Jennifer E. Benson and James B. Eldridge (by vote of the town) that the town of Harvard be authorized to establish a cap on property taxes for means tested senior citizens, reports recommending that the accompanying bill (House, No. 4984) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN.

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**The Commonwealth of Massachusetts**

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

An Act authorizing the town of Harvard to establish a cap on property taxes for means tested seniors.

*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 Harvard there shall be an exemption from the property tax equal to  
3 10 per cent of total annual household income, or such other percent of income as determined  
4 under section 3, The exemption shall be applied to the domicile of the taxpayer only. The  
5 exemption provided for in this section shall be in addition to any other exemptions allowed  
6 pursuant to the General Laws, provided that, in no event shall the property taxes be reduced by  
7 more than 50 per cent by this exemption.

8           SECTION 2. The Elderly and Disabled Tax Committee in the town of Harvard may deny  
9 an application for exemption if it finds, after reviewing the applicant’s statement of assets, that  
10 the applicant has excessive assets that place the applicant outside of the intended recipients of the  
11 senior exemption established by this act. Real property shall qualify for the exemption pursuant  
12 to section 1 if the following criteria are met:

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

16 (b) the qualifying real property is owned by a single applicant who was age 65 or older at  
17 the close of the previous year or jointly by persons who are 60 years of age or older, provided  
18 that not less than 1 joint owner was age 65 or older at the close of the previous year;

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

21 (d) the applicant or at least 1 of the joint applicants has resided in the town of Harvard for  
22 not less than 10 consecutive years before filing an application for the exemption;

23 (e) 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 pursuant to  
25 subsection (k) of section 6 of chapter 62 of the General Laws, as adjusted annually by the  
26 department of revenue; and

27 (f) the Harvard Elderly and Disabled Tax Committee has approved the application for the  
28 exemption.

29 SECTION 3. The exemption provided for in this act shall be in addition to any other  
30 exemptions allowable under the General Laws; provided, however, that after the first year of  
31 enactment, there shall be a dollar cap on all the exemptions granted pursuant to this act set  
32 annually by the board of selectmen within the range of 0.5 per cent and 1 per cent of the previous  
33 fiscal year's total residential property tax levy for Harvard. In the event that benefits to

34 applicants may be limited because the percentage established annually by the selectmen would  
35 otherwise be exceeded, the benefits shall be allocated by changing the income percentage as  
36 required in section 1 as necessary to not exceed the cap. In the event the cap exceeds the need  
37 for the exemption, the total cap on by this section shall be reduced to meet the need. Exemptions  
38 under this statute will be funded and dispersed through the assessors' overlay account in the  
39 same manner as exemptions granted clauses seventeenth and forty-first of section 5 of chapter 59  
40 of the General Laws..

41 SECTION 4. A person who seeks to qualify for the exemption pursuant to section 1 shall  
42 file with the Harvard Elderly and Disabled Tax Committee an application for abatement on a  
43 form to be adopted by said Committee, with the supporting documentation as described in said  
44 form. This form will be made available in Town Hall. Except for the first year following the  
45 adoption, the application shall be filed by January 31 of each fiscal year commencing the  
46 following July 1, for which the applicant seeks the exemption. The Harvard Elderly and Disabled  
47 Tax Committee shall set the deadline in a manner that provides at least 60 days in which to apply  
48 for the fiscal year that begins following the act becoming effective.

49 SECTION 5. (a) For the purposes of this act, "parcel" shall be a dwelling unit as defined  
50 by the Harvard board of assessors in accordance with the deed for the property, including a  
51 condominium unit.

52 (b) For the purpose of this act, "income" shall mean a taxpayer's total income for the  
53 purposes of the circuit breaker income tax credit, as defined in paragraph (1) of subsection (k) of  
54 section 6 of chapter 62.

55 SECTION 7. No exemption shall be granted pursuant to this act until the commissioner  
56 of revenue certifies a residential tax rate for the applicable tax year where the total exemption  
57 amount is raised by a burden shift within the residential tax levy.

58 SECTION 8. Acceptance of this act by the town of Harvard shall be by an affirmative  
59 vote of the majority of the voters at any regular or special election at which the question of  
60 acceptance was placed on the ballot. This act shall become effective 30 days after the affirmative  
61 vote.

62 SECTION 9. Acceptance of this act by the town of Harvard shall automatically expire  
63 after 3 years unless reaffirmed by the affirmative vote of a majority of the voters at a town  
64 election. Once reaffirmed, it shall take an affirmed vote by two-thirds of the voters at a regular or  
65 special election at which the question of revocation has been placed on the ballot by a majority  
66 vote of then sitting members of the board of selectmen for this act to be revoked.

67 SECTION 10. The Harvard Elderly and Disabled Tax Committee, with approval by the  
68 board of selectmen, may make technical and procedural changes, if it decides such changes will:  
69 (1) make the administration of the act more efficient, or (2) make it easier to comply with state  
70 regulations. Such changes shall not require further approval of by the Legislature.

71 SECTION 11. This act shall take effect upon its passage.