

SENATE No. 2532

The Commonwealth of Massachusetts

PRESENTED BY:

Marc R. Pacheco

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 creating senior tax relief in the Town of Carver.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Marc R. Pacheco

First Plymouth and Bristol

Susan Williams Gifford

2nd Plymouth

SENATE No. 2532

By Mr. Pacheco, a petition (accompanied by bill, Senate, No. 2532) of Marc R. Pacheco and Susan Williams Gifford (by vote of the town) for legislation to create senior tax relief in the Town of Carver. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act creating senior tax relief in the Town of Carver.

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. Notwithstanding any other general or special law to the contrary, and
2 subject sections 2 to 10, inclusive, the Town of Carver shall reduce the property taxes due on any
3 qualifying property by the sum of \$500.00, except that there shall be a dollar cap on the total
4 exemptions granted pursuant to this act equal to 0.5 percent of the fiscal year’s total residential
5 property tax levy for the Town of Carver with the total exemption amount granted pursuant to
6 this act allocated proportionally within the tax levy on all residential taxpayers. In the event that
7 the dollar cap is reached, any reduction shall be reduced proportionally. In no case shall the
8 property taxes due on such property be reduced below zero. This reduction shall be in addition to
9 any exemption or abatement allowable under the General Laws.

10 SECTION 2. Real property classified as Class one, residential, in the Town of Carver
11 shall qualify for the exemption under section 1 if: (i) the property is owned by a person 65 years
12 of age or older and occupied as his or her domicile; (ii) the property is owned jointly by a person

13 and his or her spouse, either of whom is 65 years of age or older, and occupied by the person as
14 his or her domicile, (iii) the property is owned jointly by persons who are not spouses, either of
15 whom is 65 years of age or older and occupies the property as his or her domicile; or (iv) the
16 property is held as life estate by a person 65 years of age or older and occupied by the person as
17 his or her domicile; provided, that the property is a single family dwelling. For purposes of this
18 act, the age of the qualifying person(s) shall be as of July 1 of the fiscal year for which the
19 exemption is being requested.

20 SECTION 3. Notwithstanding section 2 of this act, real property classified as Class one,
21 residential, in the Town of Carver of soldiers and sailors who are veterans, as defined in clause
22 forty-three of section 7 of chapter 4 and whose last discharge or release from the armed forces
23 was under other than dishonorable conditions, and who are 62 years of age or older, shall qualify
24 for the exemption under section 1 if: (i) the property is owned by such veteran and occupied as
25 his or her domicile; (ii) the property is owned jointly by such veteran and his or her spouse and
26 occupied by such veteran as his or her domicile; (iii) the property is owned jointly by persons
27 who are not spouses, either of whom is such veteran and occupies the property as his or her
28 domicile,; or (iv) the property is held as life estate by such veteran and occupied as his or her
29 domicile; provided, that the property is a single family dwelling. For purposes of this act, the age
30 of the qualifying person(s) shall be as of July 1 of the fiscal year for which the exemption is
31 being requested.

32 SECTION 4. The exemption under section 1 may be granted if (i) the person has been a
33 resident of the Town of Carver for longer than 6 months of each of the previous 10 years; (ii) the
34 taxpayer's total income, as defined in subsection (k) of section 6 of chapter 62 of the General
35 Laws, does not exceed 60% of the median income for the Town of Carver as reported for the

36 relevant Fiscal Year by the United States Census Bureau; for households with more than one
37 member, the total income, calculated pursuant to subsection (k) of section 6 of chapter 62 of the
38 General Laws, does not exceed 60% of the median income for the Town of Carver as reported
39 for the relevant Fiscal Year by the United States Census Bureau.

40 SECTION 5. Improvements upon a qualifying residential property that result in an
41 increase in the assessed value of the property and corresponding increase in tax liability that are
42 made during a year in which the person is entitled to an exemption under section 1, shall be
43 subject to taxation at the tax rate in effect on the date of the improvement on the assessed value
44 of the improvement.

45 SECTION 6. A person who seeks to qualify for the exemption under section 1 shall file
46 with the Board of Assessors an application for abatement on a form to be adopted by the Board
47 of Assessors and available at the assessor's office with the supporting documentation as
48 described in the application. The application shall be filed by December 1st each year for which
49 the applicant seeks the exemption for the fiscal year commencing the following July 1.

50 SECTION 7. Acceptance of this act by the Town of Carver shall be by an affirmative
51 vote of a majority of the voters at any regular or special election at which the question of
52 acceptance was placed on the ballot and, if necessary, by approval of the appropriate override.
53 This act shall become effective on the thirtieth day following the affirmative vote.

54 SECTION 8. The acceptance of this act may be revoked by an affirmative vote of a
55 majority of the voters at any regular or special town election at which the question of revocation
56 has been placed on the ballot by a two-thirds vote of then sitting members of the Board of

57 Selectmen. Revocation of this act shall become effective on the thirtieth day following that
58 affirmative vote.

59 SECTION 9. Acceptance of this act by the Town of Carver shall automatically expire
60 after 3 years of implementation unless reaffirmed by the affirmative vote of a majority of the
61 voters at a town meeting, provided that any vote to reaffirm this act shall specify the term for
62 which the act will remain in effect and may further include any amendments within the scope of
63 the general public objectives of this act.

64 SECTION 10. This act shall not apply to betterments, special assessments, surcharges or
65 the like, assessed in addition to real property tax on the qualifying property.

66 SECTION 11. This act shall take effect upon passage.