

# SENATE . . . . . No. 2619

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## The Commonwealth of Massachusetts

\_\_\_\_\_  
In the One Hundred and Ninetieth General Court  
(2017-2018)  
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SENATE, July 19, 2018

The committee on Revenue, to whom was referred the 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,- reports the accompanying bill (Senate, No. 2619).

For the committee,  
Michael D. Brady

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## The Commonwealth of Massachusetts

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In the One Hundred and Ninetieth General Court  
(2017-2018)  
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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 to sections 2 to 10, inclusive, the town of Carver shall reduce the property taxes due on  
3   any 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 this  
6   act allocated proportionally within the tax levy on all residential taxpayers. In the event that the  
7   dollar cap is reached, any reduction shall be reduced proportionally. In no case shall the property  
8   taxes due on such property be reduced below zero. This reduction shall be in addition to any  
9   exemption or abatement allowable under the General Laws.

10          SECTION 2. Real property classified as class one, residential in the town of Carver shall  
11   qualify for the exemption under section 1 if: (i) the property is owned by a person 65 years of  
12   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

whom is 65 years of age or older and occupies the property as his or her domicile; or (iv) the property is held as a life estate by a person 65 years of age or older and occupied by the person as his or her domicile; provided, that the property is a single family dwelling. For purposes of this act, the age of the qualifying person(s) shall be as of July 1 of the fiscal year for which the exemption is being requested.

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

SECTION 4. The exemption under section 1 may be granted if: (i) the person has been a resident of the town of Carver for longer than 6 months of each of the previous 10 years; and (ii) the total household income, with each individual member of the household's total income calculated as defined in subsection (k) of section 6 of chapter 62 of the General Laws, does not exceed 60% of the median household income for the Town of Carver as reported for the relevant fiscal year by the United States Census Bureau.

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

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

SECTION 7. Acceptance of this act by the town of Carver shall be by an affirmative vote of a majority of the voters at any regular or special election at which the question of acceptance was placed on the ballot and, if necessary, by approval of the appropriate override. Implementation of this act shall occur on the thirtieth day following the affirmative vote.

SECTION 8. The acceptance of this act may be revoked by an affirmative vote of a majority of the voters at any regular or special town election at which the question of revocation has been placed on the ballot by a two-thirds vote of then sitting members of the board of selectmen. Revocation of this act shall become effective on the thirtieth day following that affirmative vote.

SECTION 9. The exemption provided in this act shall expire after 3 years of implementation; provided, however, that the town of Carver may reauthorize the exemption for additional 3-year intervals by a vote of a majority of the voters at a town meeting; provided

60 further, that any vote to reauthorize the exemption may include any amendments within the  
61 scope of the general public objectives of this act.

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

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