

HOUSE No. 4081

The Commonwealth of Massachusetts

PRESENTED BY:

Sean Garballey and Cindy F. Friedman

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 Arlington to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	<i>9/5/2019</i>
<i>Cindy F. Friedman</i>	<i>Fourth Middlesex</i>	<i>9/5/2019</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>	<i>9/10/2019</i>

HOUSE No. 4081

By Representative Garballey of Arlington and Senator Friedman, a joint petition (accompanied by bill, House, No. 4081) of Sean Garballey, Cindy F. Friedman and David M. Rogers (by vote of the town) that the town of Arlington be authorized to establish a means tested senior citizen property tax exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act authorizing the town of Arlington 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 Arlington there shall be an exemption from the property tax in an
3 amount to be set annually by the select board subject to the criteria provided in section 2. The
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act,
5 “parcel” shall be a unit of real property as defined by the board of assessors under the deed for
6 the property and shall include a condominium unit. The exemption provided for herein shall be
7 in addition to any and all other exemptions allowed under the General Laws. Property taxes shall
8 not be reduced by more than 50 per cent by this exemption.

9 SECTION 2. Real property shall qualify for the exemption under section 1 if all of the
10 following criteria are met:

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

14 (b) the qualifying real property is owned by a single applicant age 65 or older as of
15 July 1 of the applicable fiscal year, or jointly by persons either of whom is age 65 or above as of
16 July 1 of the applicable fiscal year provided that the other joint applicant is 60 years of age or
17 older;

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

20 (d) the maximum assessed value of the domicile is no greater than the prior year's
21 maximum assessed value for qualification for the circuit breaker income tax credit pursuant to
22 subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the
23 department of revenue; and

24 (e) the board of assessors has approved the application for the exemption.

25

26 SECTION 3. Notwithstanding sections 1 and 2, the board of assessors may set a policy to
27 deny an application for the exemption established in section 1 if they find the applicant has
28 excessive assets that place them outside of the intended recipients of the senior exemption
29 created by this act.

30 SECTION 4. The select board shall annually set the exemption amount provided for in
31 section 1, provided that the amount of the exemption shall be within a range of 50 per cent to 200

32 per cent, inclusive, of the amount of the circuit breaker income tax credit under subsection (k) of
33 section 6 of chapter 62 of the General Laws for which the applicant qualified for in the previous
34 year. The total amount exempted by this act shall be allocated proportionally within the tax levy
35 on all taxpayers and shall not exceed 1 per cent of the town's tax levy.

36 SECTION 5. A person who seeks to qualify for the exemption under section 1 shall,
37 before the deadline established by the board of assessors, file an application, on a form to be
38 adopted by the board of assessors, with the supporting documentation of the applicant's income
39 and assets as described in the application. The application shall be filed each year for which the
40 applicant seeks the exemption.

41 SECTION 6. No exemption shall be granted under this act until the department of
42 revenue certifies a residential tax rate for the applicable tax year where the total exemption
43 amount is raised by a burden shift within the tax levy.

44 SECTION 7. Acceptance of this act by the town of Arlington shall be by an affirmative
45 vote of a majority of the voters at any regular or special election at which the question of
46 acceptance is placed on the ballot. Sections 1 to 6, inclusive, and section 8 shall take effect 30
47 days after an affirmative vote by the town as herein provided, but not otherwise.

48 SECTION 8. This act may be revoked by an affirmative vote of a majority of the voters
49 at any regular or special town election at which the question of revocation is placed on the ballot.
50 Revocation shall take effect 30 days after an affirmative vote by the town.