HOUSE DOCKET, NO. 4666 FILED ON: 12/4/2019

HOUSE . . . . . No. 4243

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Bradley H. Jones, Jr.	*20th Middlesex*	*12/4/2019*
Richard M. Haggerty	*30th Middlesex*	*12/4/2019*
Jason M. Lewis	*Fifth Middlesex*	*12/4/2019*

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HOUSE . . . . . No. 4243

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 4243) of Bradley H. Jones, Jr., Richard M. Haggerty and Jason M. Lewis (by vote of the town) that the town of Reading 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 Ninety-First General Court
(2019-2020)

An Act authorizing the town of Reading 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:

SECTION 1. With respect to each qualifying parcel of real property classified as class one, residential in the town of Reading there shall be an exemption from the property tax in an amount to be set annually by the select board as provided in section 3. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, “parcel” shall be a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for herein shall be in addition to any and all other exemptions allowed by the General Laws.

SECTION 2. The board of assessors may deny an application if they find the applicant has excessive assets that place them outside of the intended recipients of the senior exemption created by this act. Real property shall qualify for the exemption under section 1 if all of the following criteria are met: (a) The qualifying real property is owned and occupied by a person

whose prior year's income would make the person eligible for the circuit breaker income tax credit under section 6(k) of chapter 62 of the General Laws; (b) The qualifying real property is owned by a single applicant age 65 or older at the close of the previous year or jointly by persons either of whom is age 65 or above at the close of the previous year and if the joint applicant is 60 years of age or older; (c) The qualifying real property is owned and occupied by the applicant or joint applicants as their domicile; (d) The applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Reading for at least 10 consecutive years before filing an application for the exemption; (e) The maximum assessed value of the domicile is no greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under Section 6(k) of chapter 62 of the General Laws as adjusted annually by the Department of Revenue; and (f) The board of assessors has approved the application.

SECTION 3. The select board shall annually set the exemption amount provided for in section 1 at one hundred and fifty per cent of the amount of the circuit breaker income tax credit under section 6(k) of chapter 62 of the General Laws for which the applicant qualified in the previous year. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

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

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

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