

HOUSE No. 5145

The Commonwealth of Massachusetts

PRESENTED BY:

Tami L. Gouveia and Michael J. Barrett

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 to make permanent a senior means tested property tax exemption in Concord.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---------------------------|------------------------|-------------------|
| <i>Tami L. Gouveia</i> | <i>14th Middlesex</i> | <i>11/10/2020</i> |
| <i>Michael J. Barrett</i> | <i>Third Middlesex</i> | <i>11/10/2020</i> |

HOUSE No. 5145

By Representative Gouveia of Acton and Senator Barrett, a joint petition (accompanied by bill, House, No. 5145) of Tami L. Gouveia and Michael J. Barrett (by vote of the town) relative to a permanent senior means tested property tax exemption in the town of Concord. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act to make permanent a senior means tested property tax exemption in Concord.

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 1,
2 residential, in the town of Concord there shall be an exemption from the property tax equal to the
3 total amount of tax that would be assessed if no part of the tax were exempted (the “total tax”)
4 less 10 per cent of gross income, except that this exemption shall not be more than 50 per cent of
5 the total tax, nor shall this exemption cause more than 90 per cent of the total tax to be exempted
6 when combined with other exemptions. The percentage of total annual qualifying income may be
7 raised by section 3. The exemption shall be applied to the domicile of the taxpayer only. For the
8 purposes of this act, a “parcel” shall be a unit of real property as defined by the board of
9 assessors under the deed for the property and shall include a condominium unit.

10 SECTION 2. The board of assessors may deny an application for the exemption in
11 section 1 if the board finds that the applicant has excessive assets that place the applicant outside

12 of the intended recipients of the senior exemption created by this act. Real property shall qualify
13 for the exemption under section 1 if the following criteria are met:

14 (i) the qualifying real property is owned and occupied by a person whose prior year's
15 gross income is no greater than the published income limit of the circuit breaker income tax
16 credit under subsection (k) of section 6 of chapter 62 of the General Laws;

17 (ii) the qualifying real property is owned by a single applicant who is 65 years of age
18 or older at the close of the previous year or owned jointly if 1 of the joint applicants is 65 years
19 of age or older at the close of the previous year and the other joint applicant is 60 years of age or
20 older;

21 (iii) the qualifying real property is owned and occupied by the applicant or joint
22 applicants as their domicile;

23 (iv) the applicant or not less than 1 of the joint applicants has been domiciled in the
24 town of Concord for not less than 10 consecutive years before filing an application for the
25 exemption;

26 (v) the maximum assessed value of the domicile is not more than the town's median
27 single-family residential assessed value of the prior fiscal year; and

28 (vi) the board of assessors has approved the application for the exemption.

29 SECTION 3. The exemption under section 1 shall be in addition to any other exemption
30 allowable under the General Laws, except that there shall be a dollar cap on the total exemptions
31 granted pursuant to this act equal to 0.5 per cent of the fiscal year's total residential property tax
32 levy for the town of Concord, including the levy for the regional high school if not included in

33 the town's tax levy at some subsequent date with the total exemption amount granted pursuant to
34 this act allocated proportionally within the tax levy on all residential taxpayers. After the first
35 year of the exemption, the total cap on the exemptions granted pursuant to this act shall be set
36 annually by the select board within a range of 0.5 to 1 per cent of the residential property tax
37 levy for the town. If benefits to the applicants may be limited because the percentage established
38 annually by the select board would otherwise be exceeded, the benefits shall be allocated by
39 raising the total annual qualifying income percentage as required in section 1 as necessary to not
40 exceed the cap. If the cap exceeds the need for the exemption, the total cap on the exemptions
41 granted pursuant to this act shall be reduced to meet the need.

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

47 SECTION 5. Acceptance of this act by the town of Concord shall be first by vote of
48 approval at an annual town meeting, to be followed by an affirmative vote of a majority of the
49 voters at any regular or special election at which the question of acceptance is placed on the
50 ballot. Sections 1 to 4, inclusive, and sections 7 and 8 shall take effect 30 days after an
51 affirmative vote by the town.

52 SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters at
53 any regular or special town election at which the question of revocation is placed on the ballot.

54 Revocation of sections 1 to 4, inclusive, and sections 7 and 8 shall take effect 30 days after an
55 affirmative vote of the town to revoke those sections.

56 SECTION 7. An exemption shall not be granted under this act until the department of
57 revenue certifies a residential tax rate for the applicable tax year where the total exemption
58 amount is raised by a burden shift within the residential tax levy.