

HOUSE No. 2640

The Commonwealth of Massachusetts

PRESENTED BY:

Theodore C. Speliotis

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 relative to the establishment of a home improvement local property tax exemption for seniors.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Theodore C. Speliotis</i>	<i>13th Essex</i>	<i>1/16/2019</i>

HOUSE No. 2640

By Mr. Speliotis of Danvers, a petition (accompanied by bill, House, No. 2640) of Theodore C. Speliotis relative to the establishment of a home improvement local property tax exemption for certain elderly persons. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the establishment of a home improvement local property tax exemption for seniors.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 59 of the General Laws, as appearing in the 2016 Official Edition, is hereby
2 amended by inserting after section 5N the following section:-

3 Section 5P. (a) As used in this section, the following words shall have the following
4 meanings:--

5 “Aging in place home improvements”, construction or improvements made to one’s
6 home to facilitate access and use. Eligible improvements are to be defined by the board of
7 assessors and accepted by the legislative body of a city or town.

8 “Parcel”, a unit of real property as defined by the assessors of the city or town under the
9 deed for the property, including a condominium unit.

10 (b) In any city or town that accepts the provisions of this section, with respect to each
11 qualifying parcel of real property classified as Class one, residential there shall be an
12 exemption from the property tax equal to the total cost of qualifying aging in place home
13 improvements.

14 (c) Real property shall qualify for the exemption under subsection (b) if all of the
15 following criteria are met:

16 (1) the real property is owned by a single applicant age 65 or older at the close of the
17 previous year or jointly by persons either of whom is age 65 or above at the close of the
18 previous year and if the joint applicant is 60 years of age or older;

19 (2) the real property is owned and occupied by the applicant or joint applicants as their
20 domicile;

21 (3) the applicant or at least 1 of the joint applicants has been domiciled in the city or town
22 for at least 10 consecutive years before filing an application for the exemption;

23 (4) the board of assessors has approved the application.

24 (d) The exemption under subsection (b) shall be in addition to any other exemption
25 allowable under the General Laws.

26 (e) A person who seeks to qualify for the exemption under subsection (b) shall, before the
27 deadline established by the board of assessors, file an application, on a form to be adopted by the

28 board of assessors.. The application shall be filed each year for which the applicant seeks the
29 exemption.

30 (f) No exemption shall be granted under this section until the department of revenue
31 certifies a residential tax rate for the applicable tax year.

32 (g) The exemption under this section shall expire every three years after its acceptance or
33 re-acceptance; provided, however, that a city or town which has accepted this section may re-
34 accept this section for additional 3-year intervals by a vote of the legislative body of said city or
35 town.