

**HOUSE . . . . . No. 3682**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Tommy Vitolo*

*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 property tax relief for low and moderate income seniors in the town of Brookline.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>4/4/2019</i>

**HOUSE . . . . . No. 3682**

By Mr. Vitolo of Brookline, a petition (accompanied by bill, House, No. 3682) of Tommy Vitolo (by vote of the town) relative to property tax relief for low and moderate income seniors in the town of Brookline. Revenue. [Local Approval Received.]

**The Commonwealth of Massachusetts**

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

An Act relative to property tax relief for low and moderate income seniors in the town of Brookline.

*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 section 6(k) of Chapter 62 of the General Law or any other  
2 general or special law to the contrary, the Town of Brookline may provide property tax relief to  
3 senior homeowners who:

4           (1) meet all the requirements and qualifications of the Massachusetts Senior Circuit  
5 Breaker Income Tax Credit ("CB") pursuant to M.G.L. Chapter 62, Section 6(k), except that their  
6 principal residence, which the senior must own and which must be located in the Town of  
7 Brookline, has an assessed valuation that is greater than the CB qualifying amount, and

8           (2) whose principal residence has an assessed valuation of not more than the average of  
9 all Brookline single-family residences plus 10%.

10           Section 2. Said property tax relief shall be in the form of a property tax exemption on the  
11 principal residence of the qualifying senior in the amount of the CB credit for which the senior

- 12 would otherwise qualify if their principal residence did not exceed the CB qualifying valuation in
- 13 the applicable tax year.