SENATE DOCKET, NO. 1087 FILED ON: 1/17/2019

SENATE . . . . . No. 1764

The Commonwealth of Massachusetts

PRESENTED BY:

Michael F. Rush

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 home modifications for seniors.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Michael F. Rush	*Norfolk and Suffolk*	
Angelo M. Scaccia	*14th Suffolk*	*1/29/2019*
Patrick M. O'Connor	*Plymouth and Norfolk*	*1/29/2019*
Paul McMurtry	*11th Norfolk*	*1/30/2019*
Thomas M. Stanley	*9th Middlesex*	*1/31/2019*
Edward F. Coppinger	*10th Suffolk*	*2/1/2019*
John H. Rogers	*12th Norfolk*	*2/1/2019*
Michael O. Moore	*Second Worcester*	*4/23/2019*

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By Mr. Rush, a petition (accompanied by bill, Senate, No. 1764) of Michael F. Rush, Angelo M. Scaccia, Patrick M. O'Connor, Paul McMurtry and other members of the General Court for legislation relative to home modifications for seniors. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1629* OF 2017-2018.]

The Commonwealth of Massachusetts

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

An Act relative to home modifications 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:

SECTION 1. Chapter 59 of the General Laws, as appearing in the 2014 Official Edition, is hereby amended by inserting after section 5N the following section:-

Section 5O. (a) Notwithstanding any general or special law to the contrary, in any city or town that accepts this section, an owner of a residential property who has made modifications to that residential property to improve accessibility or to allow that person to live independently, shall be exempt from the increased real property tax due to the newly assessed value of the property as a result of such modifications. Any reduction provided under this section shall be in addition to any exemption or abatement to which that person is otherwise entitled.

(b) The exemption shall be available only if: (i) the taxpayer is 65 years of age or older; (ii) the taxpayer is not a dependent of another taxpayer; (iii) the taxpayer occupies the property as that person's principal residence; (iv) the taxpayer's total income does not exceed $40,000 for a single individual who is not the head of a household, $50,000 for a head of a household and $60,000 for 2 spouses filing a joint return; and (v) the assessed value of the residence does not exceed $600,000.

(c) The income limits in this section shall be increased by amounts equal to the income limits multiplied by the cost-of-living adjustment for the calendar year in which such taxable year begins, and the valuation limit in this section shall be increased by an amount equal to such valuation limit multiplied by the cost-of-housing adjustment for the calendar year in which such taxable year begins. If any such increase in an income or valuation limit is not a multiple of $1,000, such increase shall be rounded to the next lowest multiple of $1,000. If the increase in the exemption limit is not a multiple of $10, such increase shall be rounded to the next lowest multiple of $10.

(d) No exemption shall be allowed for a married individual unless a joint return is filed.

(e) An owner of residential property who meets all the requirements of this section and whose principal place of residence changes during the course of the year, may claim an exemption for the increased real property tax due the increased assessment value with respect to each such principal residence actually occupied during the year if modifications were made to that residence for the purposes of improved accessibility or to allow that person to live independently.

(f) Any exemption provided by this section shall not be counted as income in determining eligibility or benefits under any other means-tested assistance program, including, but not limited to, all such cash, food, medical, housing, energy and educational assistance programs.