HOUSE DOCKET, NO. 4118 FILED ON: 3/23/2021

# HOUSE . . . . . No. 3766

## The Commonwealth of Massachusetts

PRESENTED BY:

***Kate Lipper-Garabedian and Jason M. Lewis***

*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 city of Melrose to establish a means tested senior citizen property tax exemption.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---|---|---|
| *Kate Lipper-Garabedian* | *32nd Middlesex* | *3/23/2021* |
| *Jason M. Lewis* | *Fifth Middlesex* | *3/23/2021* |

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# HOUSE . . . . . No. 3766

By Representative Lipper-Garabedian of Melrose and Senator Lewis, a joint petition (accompanied by bill, House, No. 3766) of Kate Lipper-Garabedian and Jason M. Lewis (with the approval of the mayor and city council) that the city of Melrose be authorized to establish a means tested senior citizen property tax exemption. Revenue. [Local Approval Received.]

## The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court**
**(2021-2022)**

An Act authorizing the city of Melrose 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 city of Melrose there shall be an exemption from the property tax in an amount as provided for 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 of the city 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. Real property shall qualify for the exemption pursuant to section 1 if all of the following criteria are met: (1) 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 pursuant to subsection (k) of section 6 of chapter 62 of the General Laws; (2) 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, if the joint applicant is 60 years of age or older; (3) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile; (4) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the city of Melrose for at least 10 consecutive years before filing an application for the exemption; (5) the 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 pursuant to said subsection (k) of said section 6 of said chapter 62, as adjusted annually by the department of revenue; and (6) the board of assessors has approved the application.

SECTION 3. The exemption amount provided for in section 1 above shall be one hundred and fifty percent of the circuit breaker income tax credit pursuant to subsection (k) of section 6 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 pursuant to 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. The board of assessors of the city of Melrose may deny an application for an exemption pursuant to section I if they find the applicant has excessive assets that place the applicant outside the category of intended recipients of the senior exemption created by this act.

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 be repealed after 3 years of implementation of the exemption.