HOUSE DOCKET, NO. 4260 FILED ON: 6/9/2021

HOUSE . . . . . No. 3901

The Commonwealth of Massachusetts

PRESENTED BY:

Brian W. Murray

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 town of Mendon to establish a means-tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Brian W. Murray	*10th Worcester*	*6/9/2021*

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HOUSE . . . . . No. 3901

By Mr. Murray of Milford, a petition (accompanied by bill, House, No. 3901) of Brian W. Murray (by vote of the town) that the town of Mendon be authorized to establish a means-tested senior citizen property tax exemption in said town. Revenue.[Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act authorizing the town of Mendon 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 town of Mendon, there shall be an exemption from the property tax in an amount to be set annually by the Select Board as provided in Section 3. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the Board of Assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed pursuant to the General Laws.

SECTION 2. The Board of Assessors of the town of Mendon may deny an application for exemption if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the senior exemption established pursuant to this act. Real property shall qualify for the exemption pursuant to Section 1 if the following criteria are met: (i) 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; (ii) the qualifying real property is owned by a single applicant who was age 65 or older at the close of the previous year or jointly by persons who are 60 years of age or older, provided that not less than 1 joint owner was age 65 or older at the close of the previous year; (iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile; (iv) the applicant, or at least 1 of the joint applicants, has been domiciled and owned a home in the town of Mendon for not less than 10 consecutive years before filing an application for the exemption; (v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws, as adjusted annually by the Department of Revenue; and (vi) the Board of Assessors has approved the application for the exemption.

SECTION 3. The Select Board of the town of Mendon shall annually set the exemption amount provided for in Section 1; provided, however, that the amount of the exemption shall be not less than 50 percent and not more than 200 percent of the amount 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 of the town of Mendon, file an application, on a form 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.

SECTION 5. No exemption shall be granted pursuant to 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. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the town of Mendon may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.