HOUSE DOCKET, NO. 5041 FILED ON: 4/25/2022

HOUSE . . . . . No. 4755

The Commonwealth of Massachusetts

PRESENTED BY:

David K. Muradian, Jr. and Michael O. Moore

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 Upton to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
David K. Muradian, Jr.	*9th Worcester*	*4/25/2022*
Michael O. Moore	*Second Worcester*	*4/25/2022*

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HOUSE . . . . . No. 4755

By Representative Muradian of Grafton and Senator Moore, a joint petition (accompanied by bill, House, No. 4755) of David K. Muradian, Jr., and Michael O. Moore (by vote of the town) that the town of Upton 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 Upton 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 Upton, there shall be an exemption from the property tax in an amount to be set annually by the board of assessors of the town, 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 of the town under the deed for the property and shall include a condominium unit. The exemption provided for in this act shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. Real property shall qualify for the exemption pursuant to section 1 if: (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 age 65 or older at the close of the previous year or jointly by persons either of whom is age 65 or older at the close of the previous year, if the joint applicant is 60 years of age or older; (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 Upton for at least 10 consecutive years before filing an application for the exemption; (v) the assessed value of the qualifying real property is not 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 (vi) the board of assessors has approved the application.

SECTION 3. The board of assessors of the town of Upton shall annually set the exemption amount provided for in section 1; provided that, the amount of the exemption shall be equal to 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.

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 Upton, 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 may deny an application for an exemption pursuant to section 1 if the board finds the applicant has excessive assets that place the applicant outside the category of intended recipients of the exemption under 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 will come out of the overlay account and borne by all taxpayers.

SECTION 6. The exemption provided for in this act shall expire 3 years after the effective date of this act.

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