HOUSE DOCKET, NO. 5501 FILED ON: 11/7/2022

HOUSE . . . . . No. 5391

The Commonwealth of Massachusetts

PRESENTED BY:

Hannah Kane and James B. Eldridge

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 Westborough Board of Assessors to approve additional tax exemptions of qualifying senior residents.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Hannah Kane	*11th Worcester*	*11/7/2022*
James B. Eldridge	*Middlesex and Worcester*	*11/7/2022*
Michael O. Moore	*Second Worcester*	*11/9/2022*

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By Representative Kane of Shrewsbury and Senator Eldridge, a joint petition (accompanied by bill, House, No. 5391) of Hannah Kane, James B. Eldridge and Michael O. Moore (by vote of the town) that the town of Westborough be authorized to approve certain additional tax exemptions of qualifying senior residents. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act authorizing the Westborough Board of Assessors to approve additional tax exemptions of qualifying senior residents.

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 jurisdiction there shall be an exemption from property tax in an amount to be set annually by the local board of assessors as provided in section 3. The exemption shall be applied to the domicile of the taxpayer only. For purposes of this act, “parcel” shall be a unit of real property as defined by the local board of assessors under the deed for the property and shall include parcels defined as condominium units. 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 made them eligible and did receive 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 who is 65 years of age or older at the close of the previous year or jointly if 1 of the joint applicants is 65 years of age or older at the close of the previous year and the other 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 has had been domiciled and owned a home in Westborough for at least 10 consecutive years before filing an application for exemption;

(5) The maximum assessed value of the domicile is not greater than 10 percent above the Town's average single-family residential assessed value of the prior fiscal year; and

(6) The Board of Assessors has approved the application.

SECTION 3. The Board of Assessors shall annually set the exemption amount provided for in section 1 provided that, the exemption amount is set at a rate of anywhere from one-half but not to exceed 100% of the amount of the senior 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 not exceed one percent of the total tax levy.

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 may deny an application for exemption pursuant to section 1 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. A person who seeks to qualify for the exemption pursuant to section 1, but also receives a MGL 59 s 5 Clause 41A Tax Deferral, shall have their eligibility reviewed by the Board of Assessors to determine the amount of circuit breaker credit.

SECTION 6. SUNSET: The exemption provided in this act shall expire after 3 years of implementation, which shall begin in Fiscal 2024; provided, however, that the Town may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the Town.