SENATE DOCKET, NO. 4 FILED ON: 1/8/2021

SENATE . . . . . No. 1362

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 providing a tax exemption for certain qualifying real estate in the town of Hamilton.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce E. Tarr	*First Essex and Middlesex*
Bradford Hill	*4th Essex*

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SENATE . . . . . No. 1362

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1362) of Bruce E. Tarr and Bradford Hill (by vote of the town) for legislation to provide a tax exemption for certain qualifying real estate in the town of Hamilton. Municipalities and Regional Government. [Local approval received]

The Commonwealth of Massachusetts

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

An Act providing a tax exemption for certain qualifying real estate in the town of Hamilton.

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 91 of the Acts of 2010 is hereby amended by deleting paragraph (a) in section 2 in its entirety, and inserting in place thereof:-

(a) the qualifying real estate is owned and occupied by a person or family where the total annual household income and total assets of members of the household do not exceed limitations established established by the Board of Selectmen in accordance with section 10 of this act.

SECTION 2. Section 2 of chapter 91 is further amended by deleting paragraph (e) in its entirety and inserting in place thereof, the following:-

(e) the maximum assessed value of the applicant's primary residence is no greater than the median assessed value of a single family residence in the town of Hamilton plus 10 per cent, as measured for the current tax year in which the application for exemption is filed.

SECTION 3. Chapter 91 of the Acts of 2010 is further amended by deleting section 3 in its entirety and replacing it with the following:-

The exemption provided for in this act shall be in addition to any other exemption allowable under the General Laws, excluding circuit breakers. After the first year of enactment, the dollar cap for all real estate abatements available under this act shall be set annually by the board of selectmen in accordance with section 10 of this act.

SECTION 4. Section 4 of chapter 91 of the Acts of 2010 is further amended by deleting the last sentence of said section and inserting in place thereof:-

The application shall be filed by March 31 each year for which the applicant seeks the exemption for the fiscal year commencing the following July 1.

SECTION 5. Section 5 of chapter 91 of the Acts of 2010 is hereby further amended by adding at the end of said section, the following:-

The applicant is required to submit copies of their federal and state tax returns with the application. The applicant is also required to submit a list of all gross receipts for members of the household from all sources, including retirement benefits and social security payments, pensions, wages, net profits from any business or property rental, interest and dividends, capital gains, public assistance, and any other source.

SECTION 6. Chapter 91 of the Acts of 2010 is hereby further amended by inserting a new section 10, as follows:-

The board of selectmen is hereby authorized, after consultation with the Board of Assessors and holding of a public hearing for which no less than 7 days' notice is provided, to promulgate rules and regulations to implement the provisions of the act.