SENATE DOCKET, NO. 2735 FILED ON: 8/12/2021

SENATE . . . . . No. 2512

The Commonwealth of Massachusetts

PRESENTED BY:

Barry R. Finegold

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Barry R. Finegold	*Second Essex and Middlesex*	
Frank A. Moran	*17th Essex*	*8/12/2021*

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SENATE . . . . . No. 2512

By Mr. Finegold, a petition (accompanied by bill, Senate, No. 2512) of Barry R. Finegold and Frank A. Moran (by vote of the town) for legislation to authorize the town of Andover 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 town of Andover 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 Andover 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 be 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 herein shall be in addition to any other exemptions allowed by the General Laws.

SECTION 2. Real property shall qualify for the exemption under this act if all of the following criteria are met:-

(a) The qualifying real property is owned and occupied by a person who qualified and received the circuit breaker income tax credit the previous year under subsection (k) of section 6 of chapter 62 of the General Laws;

(b) The qualifying real property is owned by a single applicant age 65 or older at the close of the previous year or owned jointly by persons either of whom is age 65 or above at the close of the previous year and if the joint applicant is 60 years of age or older;

(c) The qualifying real property is owned and occupied by the single applicant or joint applicants as their domicile;

(d) The single applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Andover for at least the 10 consecutive years preceding the filing of an application for the exemption;

(e) The maximum prior year 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 under subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the Department of Revenue; and

(f) The board of assessors has approved the application.

SECTION 3. The Select Board shall annually set the exemption amount provided for in this act, provided that the amount of the exemption shall be up to a 100% match, and not less than a 50% match, of the amount of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant received 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 under this act shall, before the deadline established by the board of assessors, file an application, on a form to be adopted by the board of assessors, along with the supporting documentation of the filed income tax return of the applicant showing the circuit breaker tax credit. The application shall be filed each year for which the applicant seeks the exemption.

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. The exemption provided for in this act shall begin in fiscal year 2023 and shall expire after five years.