

**SENATE . . . . . No. 2803**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Cynthia Stone Creem***

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*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 Brookline to establish a means-tested senior citizen property tax exemption.

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PETITION OF:

NAME:

*Cynthia Stone Creem*

DISTRICT/ADDRESS:

*First Middlesex and Norfolk*

**SENATE . . . . . No. 2803**

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By Ms. Creem, a petition (accompanied by bill, Senate, No. 2803) of Cynthia Stone Creem (by vote of the town) for legislation to authorize the town of Brookline to establish a means-tested senior citizen property tax exemption. Revenue. [Local approval received]

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**The Commonwealth of Massachusetts**

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

An Act authorizing the town of Brookline 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:*

1           SECTION 1. With respect to each qualifying parcel of real property classified as Class  
2 one, residential in the town of Brookline, there shall be an exemption from the property tax equal  
3 to the total amount of the tax that would otherwise be assessed without this exemption less the  
4 sum of (i) 10 percent of the total annual qualifying income for purposes of the state's "circuit  
5 breaker" credit income tax credit under subsection (k) of section 6 of chapter 62 and (ii) the  
6 amount of the state's "circuit breaker" credit the applicant was eligible to receive in the year prior  
7 to the application being filed. The percentage of total annual qualifying income may be raised by  
8 section 3. In no event shall this exemption reduce property taxes by more than 50 percent of the  
9 property taxes due after the application of the town's residential exemption. The exemption shall  
10 be applied to the domicile of the taxpayer only. For the purposes of this act, "parcel" shall be a  
11 unit of real property as defined by the assessors under the deed of the property and shall include  
12 a condominium unit.

13 SECTION 2. The board of assessors may deny an application if they find the applicant  
14 has excessive assets that place them outside of the intended recipients of the senior exemption  
15 created by this act. Real property shall qualify for the exemption under section 1 if all of the  
16 following criteria are met:

17 (a) the qualifying real property is owned and occupied by a person whose prior year's  
18 income would make the person eligible for the circuit breaker income tax credit under subsection  
19 (k) of section 6 of chapter 62 of the General Laws;

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

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

25 (d) the applicant or at least one of the joint applicants has been domiciled in the town of  
26 Brookline for at least 10 consecutive years before filing an application for the exemption;

27 (e) the maximum assessed value of the domicile is no greater than the prior fiscal year's  
28 average assessed value of a Brookline residential parcel assigned state use codes 101 (single-  
29 family home) and 102 (condominium) plus 10 percent; and

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

31 For the purposes of this act, what constitutes "excessive assets" shall be determined by  
32 guidelines set by the select board.

33 SECTION 3. The exemption under section 1 shall be in addition to any other exemption  
34 allowable under the General Laws, except that there shall be a dollar cap on all the exemptions  
35 granted by this act equal to 0.25 percent of the fiscal year's total residential property tax levy for  
36 the town of Brookline with the total exemption amount granted by this act allocated  
37 proportionately within the tax levy on all residential taxpayers. After the first year of such  
38 exemption, the total cap on the exemptions granted by this act shall be set annually by the select  
39 board within a range of 0.25 to 1 percent of the residential property tax levy for the town of  
40 Brookline. In the event that benefits to the applicants may be limited because the percentage  
41 established annually by the select board would otherwise be exceeded, the benefits shall be  
42 allocated by raising the total annual qualifying income percentage as required in section 1 as  
43 necessary to not exceed the cap. In the event the cap exceeds the need for the exemption, any  
44 undistributed amounts collected shall be returned to the town.

45 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,  
46 before the deadline established by the board of assessors, file an application, on a form to be  
47 adopted by the board of assessors, with the supporting documentation of the applicant's income  
48 and assets as described in the application. The application shall be filed each year for which the  
49 applicant seeks the exemption.

50 SECTION 5. No exemption shall be granted under this act for any year if an applicant  
51 otherwise meets all the qualifications in sections 1, 2, 3, and 4 of this act and also meets all the  
52 qualifications of the town of Brookline's Senior Tax Deferral Program for that year, including  
53 obtaining the written approval by all persons having a legal interest in the applicant's parcel as  
54 required by the town's Tax Deferral and Recovery Agreement. Applicants shall, in good faith,  
55 seek to qualify for the town's Senior Tax Deferral Program. A finding that an applicant has not

56 done so, or has during the sixty months prior to applying for the property tax exemption,  
57 affirmatively taken steps so as to not qualify for the town's Senior Tax Deferral Program, shall be  
58 grounds for denying the property tax exemption provided by this act.

59 SECTION 6. This act (or only section 5 of this act) may be revoked by an affirmative  
60 vote of a majority of Town Meeting at any annual or special Town Meeting. Revocation of  
61 sections 1 to 5, inclusive, and sections 6 and 7, or section 5 only, shall take effect 30 days after  
62 an affirmative vote of Town Meeting.

63 SECTION 7. No exemption shall be granted under this act until the department of  
64 revenue certifies a residential tax rate for the applicable tax year where the total exemption  
65 amount is raised by a burden shift within the residential tax levy.

66 SECTION 8. The Board of Assessors shall report back to Town Meeting and provide an  
67 assessment of the program established by the act after it has been in operation in the town for  
68 twenty-four months.

69 The General Court may make such amendments as are within the scope of the general  
70 public objectives of this petition. Or act on anything relative thereto.