

# SENATE . . . . . No. 3176

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Senate, January 3, 2023 -- Text of the Senate amendment (Senator O'Connor) to the House Bill authorizing the town of Norwell to establish a means tested senior citizen property tax exemption (House, No. 5063)

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## The Commonwealth of Massachusetts

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

1           SECTION 1. With respect to each qualifying parcel of real property classified as class  
2 one, residential in the town of Norwell, there shall be an exemption from the property tax in an  
3 amount to be set annually by the board of assessors of the town as provided in section 3. The  
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act,  
5 “parcel” shall be a unit of real property as defined by the board of assessors under the deed for  
6 the property. The exemption provided for herein shall be in addition to any other exemption  
7 allowed under the General Laws.

8           SECTION 2. Real property shall qualify for the exemption under this act if:

9           (i) the qualifying real property is owned and occupied by a person who claimed the  
10 circuit breaker income tax credit the previous calendar year under subsection (k) of section 6 of  
11 chapter 62 of the General Laws;

12           (ii) the qualifying real property is owned by a single applicant age 65 or older at the close  
13 of the previous calendar year or owned jointly by persons either of whom is age 65 or older at  
14 the close of the previous calendar year and if the other joint applicant is 60 years of age or older;

15 (iii) the qualifying real property is owned and occupied by the applicant or joint applicant  
16 as their domicile;

17 (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a  
18 home in the town of Norwell for not less than 10 consecutive years before filing an application  
19 for the exemption;

20 (v) the assessed value of the domicile is not greater than the prior year's maximum  
21 assessed value for qualification for the circuit breaker income tax credit under said subsection (k)  
22 of said section 6 of said chapter 62 as adjusted annually by the department of revenue;

23 (vi) property taxes for the qualifying real property will not be reduced by more than 50  
24 per cent by receiving this exemption; and

25 (vii) the board of assessors of the town of Norwell has approved the application.

26 SECTION 3. The board of assessors of the town of Norwell shall annually set the  
27 exemption amount provided for in this act; provided, however, that the amount of the exemption  
28 shall be within a range of 25 per cent to 100 per cent, inclusive, of the amount of the circuit  
29 breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for  
30 which the applicant received in the previous year. The total amount exempted by this act shall be  
31 annually funded by the town's overlay account in the same manner as exemptions granted under  
32 section 5 of chapter 59 of the General Laws. If the board of assessors determines that the town's  
33 overlay balance, accounting for all other exemptions, abatements, outstanding real and personal  
34 property balances and reserves for pending cases before the appellate tax board, is insufficient to  
35 fund the total amount exempted by this act in any fiscal year, the board of assessors may adjust

36 the exemption amount outside of the range established in this section based on temporary fiscal  
37 necessity.

38 SECTION 4. A person who seeks to qualify for the exemption under this act shall, before  
39 the deadline established by the board of assessors of the town of Norwell, file an application, on  
40 a form to be adopted by the board of assessors, along with the supporting documentation of the  
41 applicant's income and assets as described in the application. The application shall be filed each  
42 year for which the applicant seeks the exemption. The board of assessors may deny an  
43 application for an exemption under this act if the board of assessors finds that the applicant has  
44 excessive assets that place the applicant outside the category of intended recipients of the  
45 exemption under this act.

46 SECTION 5. An exemption shall not be granted under this act until the department of  
47 revenue certifies a residential tax rate for the applicable tax year.

48 SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters  
49 at any regular or special town meeting at which the question of revocation is placed on the ballot.  
50 Revocation shall take effect 30 days after an affirmative vote by the town.

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