

HOUSE No. 2798

The Commonwealth of Massachusetts

PRESENTED BY:

William C. Galvin

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 for a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William C. Galvin</i>	<i>6th Norfolk</i>	<i>1/10/2023</i>
<i>Francisco E. Paulino</i>	<i>16th Essex</i>	<i>1/13/2023</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>1/30/2023</i>

HOUSE No. 2798

By Representative Galvin of Canton, a petition (accompanied by bill, House, No. 2798) of William C. Galvin, Francisco E. Paulino and Mathew J. Muratore relative to establishing local option means-tested senior property tax exemptions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2905 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act providing for 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. In any city or town which accepts this section.

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

9 SECTION 3. The board of assessors may set a policy to deny an application if they find
10 the applicant has excessive assets that place them outside of the intended recipients of the senior
11 exemption created by this act. Real property shall qualify for the exemption under section 1 if all
12 of the following criteria are met:

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

16 (b) The qualifying real property is owned by a single applicant age 65 or older as of
17 July 1 of the applicable fiscal year or jointly by persons either of whom is age 65 or above as of
18 July 1 of the applicable fiscal year and if the joint applicant is 60 years of age or older;

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

21 (d) The applicant or at least 1 of the joint applicants has been domiciled and owned a
22 home in the Municipality for at least 10 consecutive years before filing an application for the
23 exemption;

24 (e) The maximum assessed value of the domicile is no greater than the prior year's
25 maximum assessed value for qualification for the circuit breaker income tax credit under Section
26 6(k) of chapter 62 of the General Laws as adjusted annually by the Department of Revenue; and

27 (f) Property taxes shall not be reduced to less than 11% of the circuit breaker income
28 and by more than 50 per cent by this exemption

29 (g) The board of assessors has approved the application.

30 SECTION 4. The Select Board or Mayor shall annually set the exemption amount
31 provided for in section 1, provided that the amount of the exemption shall be within a range of
32 fifty per cent to two hundred per cent of the amount of the circuit breaker income tax credit
33 under section 6(k) of chapter 62 of the General Laws for which the applicant qualified for in the
34 previous year. The total amount exempted by this act shall be allocated proportionally within the
35 tax levy on all taxpayers and can not exceed 1% of the municipalities tax Levy.

36 SECTION 5. A person who seeks to qualify for the exemption under section 1 shall,
37 before the deadline established by the board of assessors, file an application, on a form to be
38 adopted by the board of assessors, with the supporting documentation of the applicant's income
39 and assets as described in the application. The application shall be filed each year for which the
40 applicant seeks the exemption.

41 SECTION 6. No exemption shall be granted under this act until the Department of
42 Revenue certifies a residential tax rate for the applicable tax year where the total exemption
43 amount is raised by a burden shift within the tax levy.