HOUSE DOCKET, NO. 4385 FILED ON: 6/5/2023

HOUSE . . . . . No. 3911

The Commonwealth of Massachusetts

PRESENTED BY:

Margaret R. Scarsdale and Michael P. Kushmerek

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Margaret R. Scarsdale	*1st Middlesex*	*6/5/2023*
Michael P. Kushmerek	*3rd Worcester*	*6/5/2023*

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By Representatives Scarsdale of Pepperell and Kushmerek of Fitchburg, a petition (accompanied by bill, House, No. 3911) of Margaret R. Scarsdale and Michael P. Kushmerek (by vote of the town) that the town of Lunenburg be authorized to establish a means-tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act authorizing the town of Lunenburg 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 Lunenburg, there shall be an exemption from the property tax in an amount to be set annually by the board of assessors 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 mean 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 under the General Laws.

SECTION 2. The board of assessors of the town of Lunenburg may deny an application for exemption if the board finds that an applicant has excessive assets that place the applicant outside of the intended recipients of the senior citizen tax exemption created by this act. Real property shall qualify for the exemption under section 1 if all of the following criteria are met:

(i) The qualifying real property is owned and occupied by an Applicant who has applied for and been granted the State's Senior Circuit Breaker Tax Credit;

(ii) Each Applicant named in an application who has attained the eligibility age of 70 years for an elderly exemption in Luneburg under M.G.L. Chapter 59, Section 5, Clause 41(C) must have applied for and been granted this exemption;

(iii) Each Applicant named in an application has attained the age of 65 years by the close of the calendar year immediately preceding the year of application;

(iv) The Applicant has owned and occupied a home in the Town of Lunenburg, as his or her primary residence, for at least 15 consecutive years pre-dating and including the date of application;

(v) The Applicant has demonstrated to the satisfaction of the Lunenburg Board of Assessors that (s)he, and each co-applicant, owns no other significant assets such as, by way of nonlimiting example, a second home, a trust fund, securities, equities, and bonds.

(vi) The amount of relief granted to each Applicant under this program shall not exceed 100 percent of the Circuit Breaker Tax Credit for which the Applicant qualified in the previous year.

SECTION 3. The board of assessors of the town of Lunenburg shall annually set the exemption amount provided for in section 1 relative; provided, however, that the amount of the

exemption shall not exceed the amount of the circuit breaker income tax credit pursuant to subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant qualified in the previous year. The total amount exempted by this act shall be allocated proportionally within the tax levy on all taxpayers and shall not exceed 1 percent of the town-wide real property tax levy. To the extent that the total value of exemption requests timely received by the board of assessors exceeds 1 percent of the levy, the exemption amount for which each applicant has otherwise established eligibility shall be proportionally reduced by multiplying the established eligibility amount by a quotient equal to 1 percent of the levy divided by the total town-wide dollar value of exemption requests for which Applicants in the aggregate would be eligible in the absence of the cap represented by 1 percent of the levy.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors of the town of Lunenburg, file an application, on a form to be adopted by the board of assessors, with the supporting documentation of the applicant's income and assets as described in the application. An applicant must submit an application, and demonstrate eligibility, for 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. This act may be revoked by an affirmative vote of a majority of town meeting voters at any annual or special town meeting. Any such revocation shall take effect 30 days after an affirmative vote of town meeting.