

HOUSE No. 4615



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May 1, 2024

To the Honorable Senate and House of Representatives,

Pursuant to Article LVI, as amended by Article XC, Section 3 of the Amendments to the Constitution of the Commonwealth of Massachusetts, I am returning to you for amendment House Bill 3911, “An Act authorizing the town of Lunenburg to establish a means tested senior citizen property tax exemption.”

I am returning this bill for amendment due to an apparent scrivener’s error. In May 2023, the Annual Town Meeting in the Town of Lunenburg voted to authorize the filing of a Home Rule petition to establish a means-tested property tax exemption for certain senior citizens. Before doing so, the Town Meeting considered how to allocate the cost of this new exemption. In particular, the Town Meeting considered, but chose to reject, petition language that would have allocated the cost of the new exemption to other residential taxpayers alone. Instead, the Town Meeting voted to advance a petition calling for the exemption to be allocated proportionally within the tax levy on all property taxpayers, regardless of classification.

Consistent with the intent of the Town Meeting, Section 3 of House Bill 3911 provides: “The total amount exempted by this act shall be allocated proportionally within the tax levy on *all taxpayers* and shall not exceed 1 per cent of the town-wide real property tax levy.” (Emphasis added). Section 5, however, provides: “No exemption shall be granted . . . 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.*” (Emphasis added). These two sections of the bill are in conflict; Section 3 requires that the exemption be allocated to all property taxpayers but Section 5 requires it to be allocated to residential taxpayers alone. If I signed the bill as is, this conflict would preclude the new means-tested property tax exemption from going into effect.

For these reasons, and to accomplish the intent of the Town Meeting, I recommend that the bill be amended by striking out section 5 and inserting in place thereof the following section:-

Section 5. No exemption shall be granted under this act until the department of revenue certifies a tax rate or rates for the applicable tax year where the total exemption amount is raised by a burden shift within the tax levy on all taxpayers.

To correct a typographical error, I further recommend striking out, in line 19, the word “Lunenburg” and inserting in place thereof:- “Lunenburg”

Respectfully submitted,

Maura T. Healey,
Governor