

HOUSE No. 4784

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr. and Bruce E. Tarr

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 North Reading to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>6/16/2024</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>6/16/2024</i>

HOUSE No. 4784

By Representative Jones of North Reading and Senator Tarr, a joint petition (accompanied by bill, House, No. 4784) of Bradley H. Jones, Jr. and Bruce E. Tarr (by vote of the town) that the town of North Reading 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 North Reading 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. There shall be an exemption from the property tax for each qualifying
2 parcel of real property classified as class one, residential in the town of North Reading in an
3 amount to be set annually by the select board as provided in section 3. The exemption shall be
4 applied only to the domicile of the taxpayer; provided, however, that for the purposes of this act,
5 “parcel” shall mean a unit of real property as defined by the board of assessors under the deed for
6 the property and shall include a condominium unit. The exemption provided for in this act shall
7 be in addition to any and all other exemptions allowed by the General Laws.

8 SECTION 2. The board of assessors in the town of North Reading may deny an
9 application if they find the applicant has excessive assets that place the applicant outside of the
10 intended recipients of the exemption under this act. Real property shall qualify for the exemption
11 under section 1 if:

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

15 (ii) the qualifying real property is owned: (A) by a single applicant not less than 65 years
16 of age at the close of the previous year; or (B) jointly by persons either of whom is not less than
17 65 years of age at the close of the previous year and the other joint applicant is not less than 60
18 years of age;

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

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

24 (v) the maximum assessed value of the qualifying real property is no greater than the
25 prior year's maximum assessed value for qualification for the circuit breaker income tax credit
26 under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the
27 department of revenue; and

28 (vi) the board of assessors has approved the application.

29 SECTION 3. The select board of the town of North Reading shall annually set the
30 exemption amount under section 1 at up to 50 per cent of the amount of the circuit breaker
31 income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which
32 the applicant qualified in the previous year, set annually by the board of assessors. The total

33 amount exempted by this act shall be allocated proportionally within the tax levy on all
34 residential taxpayers.

35 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,
36 before the deadline established by the board of assessors of the town of North Reading, file an
37 application, on a form to be adopted by the board, with supporting documentation relative to the
38 applicant's income and assets as described in the application. The application shall be filed each
39 year for which the applicant seeks the exemption.

40 SECTION 5. No exemption shall be granted under this act until the department of
41 revenue certifies a residential tax rate for the applicable tax year where the total exemption
42 amount is raised by a burden shift within the residential tax levy.

43 SECTION 6. This act shall expire 3 years after implementation of the exemption under
44 this act.