

**HOUSE . . . . . No. 4848**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***James C. Arena-DeRosa***

*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 Hopkinton to establish a means-tested senior citizen property tax exemption for school building construction projects.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>6/27/2024</i>

**HOUSE . . . . . No. 4848**

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By Representative Arena-DeRosa of Holliston, a petition (accompanied by bill, House, No. 4848) of James C. Arena-DeRosa (by vote of the town) that the town of Hopkinton be authorized to establish a means-tested senior citizen property tax exemption for school building construction projects. Revenue. [Local Approval Received.]

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**The Commonwealth of Massachusetts**

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

An Act authorizing the town of Hopkinton to establish a means-tested senior citizen property tax exemption for school building construction projects.

*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. With respect to each qualifying parcel of real property classified as class  
2 one, residential in the Town of Hopkinton, there shall be an exemption from the property tax in  
3 an amount equal or less than the actual cost of borrowing (including principal and interest) in any  
4 fiscal year, for a specific school building construction project, to be set annually by the Board of  
5 Assessors. The exemption shall be applied to the domicile of the taxpayer only. For the purposes  
6 of this Act, "parcel" shall mean a unit of real property as defined by the Board of Assessors  
7 under the deed for the property and shall include a condominium unit. The exemption provided  
8 for in this section shall be in addition to any other exemptions allowed under the General Laws.

9           SECTION 2. The Board of Assessors may deny an application if it finds that the  
10 applicant has excessive assets that place the applicant outside of the intended recipients of the

11 senior exemption established pursuant to this act. Real property shall qualify for the exemption  
12 under section 1 if all of the following criteria are met:

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

16 (ii) The qualifying real property is owned by a single applicant age 65 or older at the  
17 close of the previous year or jointly by persons either of whom is age 65 or older at the close of  
18 the previous year and the joint applicant is 60 years of age or older;

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 one of the joint applicants has been domiciled and owned a  
22 home in the Town of Hopkinton for at least 10 consecutive years before filing an application for  
23 the exemption;

24 (v) The maximum assessed value of the domicile is not greater than the prior year's  
25 maximum assessed value for qualification for the circuit breaker income tax credit under  
26 subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the  
27 department of revenue; and

28 (vi) The Board of Assessors has approved the application for the exemption.

29 SECTION 3. The total amount exempted by this act shall be allocated proportionally  
30 within the tax levy on all residential taxpayers.

31           SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,  
32 before the deadline established by the Board of Assessors, file an application, on a form to be  
33 adopted by the Board of Assessors, with the supporting documentation of the applicant's income  
34 and assets as described in the application. The application shall be filed each year for which the  
35 applicant seeks the exemption.

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