

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

John Barrett, III

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 establishing a means tested senior property tax exemption in the town of Williamstown.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>8/7/2024</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act establishing a means tested senior property tax exemption in the town of Williamstown.

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 Williamstown 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 Williamstown 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 in section 1 if:

12 (i) The qualifying real property is owned and occupied by a person whose prior
13 year's income would make the person eligible for the circuit breaker income tax credit under
14 subsection (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
16 years of age at the close of the previous year; or (b) jointly by persons either of whom is not less
17 than 65 years of age at the close of the previous year and the other joint applicant is not less than
18 60 years of age;

19 (iii) The qualifying real property is owned and occupied by the applicant or joint
20 applicant 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 5 consecutive years before filing an application for the
23 exemption;

24 (v) The maximum assessed value of the qualifying property is no greater than the
25 town's median single-family assessed value of the prior fiscal year plus 10 per cent; and

26 (vi) The board of assessors has approved the application

27 SECTION 3. The select board of the town of Williamstown shall annually set the
28 exemption amount under section 1 up to 150 per cent of the amount of the circuit breaker income
29 tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which the
30 applicant qualified in the previous year. The total amount exempted by this act shall be allocated
31 proportionally within the tax levy on all residential taxpayers.

32 SECTION 4. The exemption under section 1 shall be in addition to any other exemption
33 allowable under the General Laws, except that there shall be a dollar cap on the total exemptions
34 granted pursuant to this act of up to 1.0 per cent of the fiscal year's total residential property tax
35 levy for the town of Williamstown, including the levy for the regional high school if not included
36 in the town's tax levy at some subsequent date, with the total exemption amount granted
37 pursuant to this act allocated proportionally within the tax levy on all residential taxpayers. The
38 total cap on the exemptions granted pursuant to this act shall be set annually by the select board
39 within a range of up to 1 per cent, inclusive, of the residential property tax levy for the town. If
40 benefits to the applicants may be limited because the cap on exemptions established annually by
41 the select board would otherwise be exceeded, the limitation on benefits shall be allocated pro
42 rata among the qualifying applicants.

43 SECTION 5. A person who seeks to qualify for the exemption under section 1 shall,
44 before the deadline established by the board of assessors of the town of Williamstown, file an
45 application, on a form to be adopted by the board, with supporting documentation relative to the
46 applicant's income and assets as described in the application. The application shall be filed each
47 year for which the applicant seeks the exemption.

48 SECTION 6. No exemption shall be granted under this act until the department of
49 revenue certifies a residential tax rate for the applicable tax year where the total exemption
50 amount is raised by a burden shift within the residential tax levy.

51 SECTION 7. This act may be revoked by an affirmative vote of a majority of the voters
52 of the town at any regular or special town election at which the question of revocation is placed

53 on the ballot. Revocation shall take effect 30 days after an affirmative vote of the town to revoke
54 those sections unless the vote designates a different date.

55 SECTION 8. This act shall take effect upon its passage.