

SENATE No. 1921

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | |
|----------------------------|-----------------------------------|------------------|
| <i>Patrick M. O'Connor</i> | <i>First Plymouth and Norfolk</i> | |
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> | <i>6/29/2023</i> |

SENATE No. 1921

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1921) of Patrick M. O'Connor (by vote of the town) that the town of Norwell be authorized to establish a means tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 5063 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act authorizing the town of Norwell 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. With respect to each qualifying parcel of real property classified as class
2 one, residential in the town of Norwell, there shall be an exemption from the property tax in an
3 amount to be set annually by the board of assessors of the town as provided in section 3. The
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act,
5 “parcel” shall be a unit of real property as defined by the board of assessors under the deed for
6 the property. The exemption provided for herein shall be in addition to any other exemption
7 allowed under the General Laws.

8 SECTION 2. Real property shall qualify for the exemption under this act if:

9 (i) the qualifying real property is owned and occupied by a person who claimed the
10 circuit breaker income tax credit the previous calendar year under subsection (k) of section 6 of
11 chapter 62 of the General Laws;

12 (ii) the qualifying real property is owned by a single applicant age 65 or older at the close
13 of the previous calendar year or owned jointly by persons either of whom is age 65 or older at
14 the close of the previous calendar year and if the other joint applicant is 60 years of age or older;

15 (iii) the qualifying real property is owned and occupied by the applicant or joint applicant
16 as their domicile;

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

20 (v) the assessed value of the domicile is not greater than the prior year's maximum
21 assessed value for qualification for the circuit breaker income tax credit under said subsection (k)
22 of said section 6 of said chapter 62 as adjusted annually by the department of revenue;

23 (vi) property taxes for the qualifying real property will not be reduced by more than 50
24 per cent by receiving this exemption; and

25 (vii) the board of assessors of the town of Norwell has approved the application.

26 SECTION 3. The board of assessors of the town of Norwell shall annually set the
27 exemption amount provided for in this act; provided, however, that the amount of the exemption
28 shall be within a range of 25 per cent to 100 per cent, inclusive, of the amount of the circuit
29 breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for

30 which the applicant received in the previous year. The total amount exempted by this act shall be
31 annually funded by the town's overlay account in the same manner as exemptions granted under
32 section 5 of chapter 59 of the General Laws. If the board of assessors determines that the town's
33 overlay balance, accounting for all other exemptions, abatements, outstanding real and personal
34 property balances and reserves for pending cases before the appellate tax board, is insufficient to
35 fund the total amount exempted by this act in any fiscal year, the board of assessors may adjust
36 the exemption amount outside of the range established in this section based on temporary fiscal
37 necessity.

38 SECTION 4. A person who seeks to qualify for the exemption under this act shall, before
39 the deadline established by the board of assessors of the town of Norwell, file an application, on
40 a form to be adopted by the board of assessors, along with the supporting documentation of the
41 applicant's income and assets as described in the application. The application shall be filed each
42 year for which the applicant seeks the exemption. The board of assessors may deny an
43 application for an exemption under this act if the board of assessors finds that the applicant has
44 excessive assets that place the applicant outside the category of intended recipients of the
45 exemption under this act.

46 SECTION 5. An exemption shall not be granted under this act until the department of
47 revenue certifies a residential tax rate for the applicable tax year.

48 SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters
49 at any regular or special town meeting at which the question of revocation is placed on the ballot.
50 Revocation shall take effect 30 days after an affirmative vote by the town.

51 SECTION 7. This act shall take effect upon its passage.