

**HOUSE . . . . . No. 4094**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Richard G. Wells, Jr.***

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*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 relative to the establishment of a Milton means-tested property tax exemption.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Richard G. Wells, Jr.</i>	<i>7th Norfolk</i>	<i>4/22/2025</i>

**HOUSE . . . . . No. 4094**

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By Representative Wells of Milton, a petition (accompanied by bill, House, No. 4094) of Richard G. Wells, Jr. (by vote of the town) relative to the establishment of a means-tested senior property tax exemption in the town of Milton. Revenue. [Local Approval Received.]

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
\_\_\_\_\_

An Act relative to the establishment of a Milton means-tested 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 according to the classification by the Board of Assessors for the town of Milton  
3 (a “Qualifying Parcel”) there shall be a senior, means-tested exemption from the property tax  
4 otherwise payable with respect to such Qualifying Parcel in an amount to be determined annually  
5 by the Select Board as described herein. For the purposes of this special act, a Qualifying Parcel  
6 shall be a unit of real property as defined by the Board of Assessors under the deed for the  
7 property as residential class one and includes a condominium unit. The exemption provided for  
8 herein shall be in addition to any and all other exemptions allowed by the General Laws.

9           SECTION 2. A taxpayer shall qualify for the exemption provided for herein only if all of  
10 the following criteria are met:

11 a. The Qualifying Parcel is owned and occupied by one or more natural persons who  
12 applied for and received the circuit breaker income tax credit the previous calendar year under  
13 section 6(k) of chapter 62 of the General Laws;

14 b. The Qualifying Parcel is owned by: (i) a single taxpayer age 65 or older; or (ii)  
15 jointly by one or more taxpayers so long as one owner is age 65 or older and all other owners are  
16 age 60 or older in each case as determined as of December 31st of the previous calendar year;

17 c. The Qualifying Parcel is the domicile of the taxpayer(s);

18 d. The applicant taxpayer (or at least one of the joint applicants) has been domiciled  
19 and owned a residential unit of real property in the town of Milton for at least ten (10)  
20 consecutive years prior to filing an application for this exemption;

21 e. The maximum assessed value of the domicile is no greater than the prior fiscal  
22 year's maximum assessed value for qualification for the circuit breaker income tax credit under  
23 Section 6(k) of chapter 62 of the General Laws as adjusted annually by the Department of  
24 Revenue;

25 f. Property taxes shall not be reduced by more than 50 percent by this exemption;  
26 and

27 g. The Board of Assessors has approved the application. The Board of Assessors  
28 may deny an application if they find the applicant has excessive assets that place them outside of  
29 the intended recipients of the senior exemption created by this act. The Board of Assessors shall  
30 adopt a policy for approvals and denials of applications.

31 SECTION 3. The Select Board shall set the exemption amount provided for in section 1,  
32 provided that the amount of the exemption shall be within a range of 50 percent to 100 percent of  
33 the amount of the circuit breaker income tax credit under section 6(k) of chapter 62 of the  
34 General Laws which the applicant received in the previous year. The total amount exempted by  
35 this act shall be allocated proportionally within the tax levy on all taxpayers and/or shall be  
36 funded by an appropriation or transfer from existing funds and shall not exceed 1% of the  
37 municipality's tax Levy.

38 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,  
39 before the deadline established by the Board of Assessors, file an application, on a form to be  
40 adopted by the Board of Assessors, with the supporting documentation of the applicant's income  
41 and assets as described in the application including a copy of the filed income tax return of the  
42 applicant showing the Circuit Breaker tax credit. The application shall be filed each year for  
43 which the applicant seeks the exemption.

44 SECTION 5. No exemption shall be granted under this act until the Department of  
45 Revenue certifies a tax rate for the applicable tax year where the total exemption amount is  
46 raised by a burden shift within the tax levy and/or by an appropriation or transfer from existing  
47 funds.