HOUSE DOCKET, NO. 5132 FILED ON: 9/11/2025

HOUSE . . . . . No. 4526

The Commonwealth of Massachusetts

PRESENTED BY:

Adam J. Scanlon and Paul R. Feeney

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 Attleborough to establish a means-tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Adam J. Scanlon	*14th Bristol*	*9/11/2025*
Paul R. Feeney	*Bristol and Norfolk*	*9/12/2025*

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By Representative Scanlon of North Attleborough and Senator Feeney, a joint petition (accompanied by bill, House, No. 4526) of Adam J. Scanlon and Paul R. Feeney (with the approval of the town council) that the town of North Attleborough 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-Fourth General Court
(2025-2026)

An Act authorizing the town of North Attleborough 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:

SECTION 1. The purpose of this act is to provide targeted, means-tested property tax relief to qualifying senior residents of the town of North Attleborough who meet certain eligibility requirements established by this act and the North Attleborough Town Council.

SECTION 2. With respect to each qualifying parcel of real property classified as class one, residential in the Town of North Attleborough, there shall be an exemption from the property tax in an amount to be set annually by the Town Council as provided in Section 3. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the Board of Assessors under the deed for the property and shall include a condominium unit, as well as single and two-family dwelling. The exemption provided for in this section shall be in addition to any other exemptions allowed pursuant to the General Laws.

SECTION 3. The Board of Assessors of the Town of North Attleborough may deny an application for exemption if the board finds that the applicant has excessive assets, within the meaning of this act, that place the applicant outside of the intended recipients of the senior exemption established pursuant to this act. Real property shall qualify for the exemption pursuant to Section 1 if the following criteria are met:

(i) the qualifying real property is owned and occupied by a person whose household income does not exceed the annually defined threshold as established by the Town Council. Initial income limits shall be set by the Town Council annually. The initial income limits are as follows:

Single Applicant: $70,000;

Head of Household: $80,000;

Joint Applicants: $90,000.

(ii) the qualifying real property is owned as of July 1 of the fiscal year by a single applicant who meets the normal, full Social Security retirement age, currently 67. For joint applicants, the co-applicant must also be at least the minimum retirement age, currently 62;

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

(iv) the applicant has owned and resided in a single-family or two-family dwelling or condominium in North Attleborough, Massachusetts for not less than 10 consecutive years before filing an application for the exemption. If the property is held in trust, the applicant must have a beneficial interest in the trust;

(v) the maximum assessed value of the domicile is not greater than the prior year's average of the qualifying class as determined by the assessor's; and

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

(vii) the applicant(s) is not a current participant in the Senior Tax Work-Off Program, authorized pursuant to G.L. c. 59, § 5K, for the same fiscal year.

SECTION 4. The Town Council of the Town of North Attleborough shall annually set the exemption amount provided for in Section 1. The exemption shall only apply to the residential portion of the parcel. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 5. A person who seeks to qualify for the exemption pursuant to Section 1 shall, before September 1 of the applicable fiscal year, file an application with the Assessor's Office, on a form adopted by the Board of Assessors, with the supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 6. No exemption shall be granted pursuant to this act until the Department of Revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 7. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the Town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the Town Council.

SECTION 8. Qualified exemptions shall be granted on a first-come, first-served basis. No more than 500 qualified exemptions shall be granted per fiscal year.

SECTION 9. This act shall take effect upon its passage.