

HOUSE No. 4605

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 Millis 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>10/14/2025</i>

HOUSE No. 4605

By Representative Arena-DeRosa of Holliston, a petition (accompanied by bill, House, No. 4605) of James C. Arena-DeRosa (by vote of the town) that the town of Millis be authorized to establish a means-tested senior citizen property tax exemption for school building construction projects. 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 Millis 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 one,
2 residential in the Town of Millis, there shall be an exemption from the property tax in an amount
3 equal or less than the actual cost of borrowing (including principal and interest) in any fiscal
4 year, for a specific school building construction project for which borrowing is undertaken after
5 the effective date of this Act, to be set annually by the Board of Assessors. The exemption shall
6 be applied to the domicile of the taxpayer only. For the purposes of this Act, “parcel” shall
7 mean a unit of real property as defined by the Board of Assessors under the deed of the property
8 and shall include a condominium unit. The exemption provided for in this section shall be in
9 addition to any other exemptions allowed under the General Laws.

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

12 exemption established pursuant to this act, said determination to be consistent with asset
13 limitations imposed by the Commonwealth for affordable housing eligibility for persons 55 years
14 or older. Real property shall qualify for the exemption under section 1 if all of the following
15 criteria are met:

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

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

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

24 (iv) The applicant or at least one of the joint applicants has been domiciled and
25 owned a home in the Town of Millis for at least 10 consecutive years before filing an application
26 for the exemption;

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

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

32 Section 3. The total amount exempted by this act shall be allocated proportionately
33 within the tax levy on all other taxpayers.

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

39 Section 5. No exemption shall be granted under this act until the department of revenue
40 certifies a residential tax rate for the applicable tax year where the total exemption amount is
41 raised by a burden shift within the residential tax levy, or take any other action related thereto.