

HOUSE No. 2810

The Commonwealth of Massachusetts

PRESENTED BY:

Carmine Lawrence Gentile and Alice Hanlon Peisch

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 Lincoln to establish a means tested senior citizen property tax exemption program.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>1/18/2023</i>
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>	<i>1/20/2023</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>1/20/2023</i>

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By Representatives Gentile of Sudbury and Peisch of Wellesley, a petition (accompanied by bill, House, No. 2810) of Carmine Lawrence Gentile, Alice Hanlon Peisch and Michael J. Barrett (by vote of the town) that the town of Lincoln be authorized to establish a means tested senior citizen property tax exemption program in said town. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 4107 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act authorizing the town of Lincoln to establish a means tested senior citizen property tax exemption program.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 a. As used in this section, the following words shall have the following meanings:

2 "town", shall be the Town of Lincoln, Massachusetts, Middlesex County.

3 "Parcel", a unit of real property as defined by the assessors of the town under the deed for
4 the property, including a condominium unit.

5 "Income", taxpayer's total income for the purpose of the circuit breaker income tax credit,
6 as defined in the paragraph (1) of subsection (k) of section 6 of chapter 62.

7 b. With respect to each qualifying parcel of real property classified as Class one,
8 residential in the town there shall be an exemption from the property tax equal to the total

9 amount of tax that would otherwise be assessed without this exemption less the sum of: (i) 10 per
10 cent of income, or such other percentage of income as determined under subsection (d); and (ii)
11 the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 the applicant
12 was eligible to receive in their year prior to the application being filed. In no event shall property
13 taxes be reduced by more than 50 percent by this exemption.

14 c. The board of assessors may deny an application for an exemption pursuant to this
15 section if they find the applicant has excessive assets that place them outside of the intended
16 recipients of the senior exemption created by this section. Real property shall qualify for the
17 exemption under subsection (b) if all of the following criteria are met:

18 1. the real property is owned and occupied by a person whose prior year's income did not
19 exceed the income limit established in clause (i) of paragraph (3) of subsection (k) of section 6 of
20 chapter 62 and adjusted pursuant to paragraph (4) of subsection (k) of section 6 of chapter 62 for
21 the prior year, whichever such income limit applied to the individual's filing status;

22 2. the real property is owned and occupied by a single applicant age 65 or older at the
23 close of the previous year or jointly by persons either of whom is age 65 or above at the close of
24 the previous year and if the joint applicant is 60 years of age, or older;

25 3. the real property is owned and occupied by the applicant or joint applicants as their
26 domicile;

27 4. the applicant or at least 1 of the joint applicants has been domiciled in the town of
28 Lincoln for at least 5 consecutive years before filing an application for the exemption;

29 5. the maximum assessed value of the domicile does not exceed the average value, plu
30 10%, of all single-family dwelling units in the Town of Lincoln

31 6. the board of assessors has approved the application.

32 d. The exemption under subsection (b) shall be in addition to any other exemption
33 allowable under the General Laws; provided, however that there shall be a dollar cap on all the
34 exemptions granted pursuant to this section equal to .5 percent of the fiscal year's total property
35 tax levy for the town, including the levy for any regional high school if not included in the town's
36 tax levy at some subsequent date with the total exemption amount granted by this section
37 allocated proportionally within the tax levy of all residential taxpayers. After the first year of
38 such exemption, the total cap on the exemptions granted pursuant to this section shall be set
39 annually by the board of selectmen, within a range of 0.5 to 1.0 percent of the residential property
40 tax levy for the town including the levy for any regional high school. In the event that benefits to
41 the applicants may be limited because the percentage established annually by the selectmen
42 would otherwise be exceeded, the benefits shall be allocated by raising the income percentage as
43 required in subsection (b) as necessary to not exceed the cap. In the event the cap exceeds the
44 need for the exemption, the total cap on the exemptions granted by this section shall be reduced
45 to meet the need.

46 e. A person who seeks to qualify to qualify for the exemption under subsection (b) shall,
47 before the deadline established by the board of assessors, file an application, on a form to be
48 adopted by the board of assessors, with the supporting documentation of the applicant's income
49 and assets as described in the application. The application shall be filed each year for which the
50 applicant seeks the exemption.

51 f. No exemption shall be granted under this section until the department of revenue
52 certifies a residential tax rate for the applicable tax year where the total exemption amount is
53 raised by a burden shift within the residential tax levy.

54 g. the exemption under this section shall expire every three years after its acceptance or
55 re-acceptance; provided, however, that the town may re-accept this section for additional 3-year
56 intervals by a vote of Town Meeting.