

HOUSE No. 2823

The Commonwealth of Massachusetts

PRESENTED BY:

James K. Hawkins and David F. DeCoste

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 to provide municipalities with the option to freeze residential tax rate or valuation for the elderly with means tested criteria.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>1/19/2023</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/19/2023</i>
<i>Brandy Fluker Oakley</i>	<i>12th Suffolk</i>	<i>3/9/2023</i>

HOUSE No. 2823

By Representatives Hawkins of Attleboro and DeCoste of Norwell, a petition (accompanied by bill, House, No. 2823) of James K. Hawkins, David F. DeCoste and Brandy Fluker Oakley for legislation to provide municipalities with the option to freeze residential tax rate or valuation for the elderly with means tested criteria. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2930 OF 2021-2022.]

The Commonwealth of Massachusetts

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**In the One Hundred and Ninety-Third General Court
(2023-2024)**
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An Act to provide municipalities with the option to freeze residential tax rate or valuation for the elderly with means tested criteria.

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

1 - The city or town councils of the various cities and towns of the Commonwealth may
2 provide, by ordinance, for the freezing of the rate and valuation of taxes on real income from all
3 sources in excess of a figure as determined by the city council of the various cities and towns, to
4 any person who is of the requisite age or older or to any person who is totally and permanently
5 disabled, regardless of age and who does not have income from all sources in excess of a figure
6 as determined by the city council of the various cities and towns; and provided, further, that the
7 exemption is not allowed unless the person entitled to it has presented to the assessors, on or
8 before the last day on which sworn statements may be filed with the assessors for the year for

9 which the tax freeze is claimed, or for taxes assessed, evidence that he or she is entitled, which
10 evidence shall stand as long as his or her legal residence remains unchanged.

11 -The board of assessors may deny an application for a freeze of tax or rate or valuation if
12 they find the applicant has excessive assets that place them outside of the intended recipients of
13 the senior exemption created by the legislative body of a municipality. Real property shall
14 qualify if all of the following criteria are met: (1) A maximum valuation of real property as
15 determined by the assessor; (2) the real property is owned and occupied by the applicant or joint
16 applicants as their domicile; (3) the applicant or at least 1 of the joint applicants has been
17 domiciled in the city or town for at least 10 consecutive years before filing an application for the
18 exemption; (4) Income and assets of the applicant or joint applicant is not in excess of the
19 parameter as determined by the legislative body of the city or town in which the applicant is
20 applying; (5) The real property owned by a single applicant is of the requisite age determined by
21 the legislative body of the city or town or older at the close of the previous year or jointly by
22 persons either of whom have reached the required age or above at the close of the previous year
23 and if the joint applicant is 65 years of age or older;

24 -The exemptions shall be in addition to any other exemption provided by law, and
25 provided, further, that the real estate is not taken from the tax rolls and is subject to the bonded
26 indebtedness of the city or town.