

**HOUSE . . . . . No. 3995**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Michael S. Day*

*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 Winchester to establish a senior property tax exemption.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Michael S. Day*

*31st Middlesex*

*Jason M. Lewis*

*Fifth Middlesex*

**HOUSE . . . . . No. 3995**

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By Mr. Day of Stoneham, a petition (accompanied by bill, House, No. 3995) of Michael S. Day and Jason M. Lewis (by vote of the town) that the town of Winchester be authorized to establish a senior property tax exemption in said town. Revenue. [Local Approval Received.]

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act authorizing the town of Winchester to establish a senior 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 in the town of Winchester, there shall be an exemption from the property tax in  
3 an amount to be set annually by the select board as provided in section 3 and subject to the  
4 criteria provided in section 2. The exemption shall be applied to the domicile of the taxpayer  
5 only. For the purposes of this act, “parcel” shall mean a unit of real property as defined by the  
6 board of assessors under the deed for the property and shall include a condominium unit. The  
7 exemption provided for in this section shall be in addition to any other exemptions allowed under  
8 the General Laws.

9           SECTION 2. The board of assessors may deny an application for the exemption if the  
10 board finds that the applicant has excessive assets that place the applicant outside of the intended  
11 recipients of the senior exemption established pursuant to this act. Real property shall qualify for  
12 the exemption under section 1 if all of the following criteria are met:

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

17 (ii) the qualifying real property is owned by a single applicant age 65 or older at the close  
18 of the previous year or jointly by persons either of whom is age 65 or older at the close of the  
19 previous year provided, that the other joint owner is 60 years of age or older;

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

22 (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a  
23 home in the town of Winchester for at least 10 consecutive years before filing an application for  
24 the exemption;

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

29 (vi) the board of assessors has approved the application for the exemption.

30 SECTION 3. The select board shall annually set the exemption amount provided for in  
31 section 1; provided, however, that the amount of the exemption shall be within a range of 50 per  
32 cent to 200 per cent, inclusive, of the amount of the circuit breaker income tax credit under  
33 subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant qualified in

34 the previous year. The total amount exempted by this act shall be allocated proportionally within  
35 the tax levy on all residential taxpayers.

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

41 SECTION 5. No exemption shall be granted under this act until the department of  
42 revenue certifies a residential tax rate for the applicable tax year where the total exemption  
43 amount is raised by a burden shift within the residential tax levy.