

**HOUSE . . . . . No. 4081**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Sean Garballey and Cindy F. Friedman***

*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 Arlington to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Cindy F. Friedman</i>	<i>Fourth Middlesex</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>

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By Representative Garballey of Arlington and Senator Friedman, a joint petition (accompanied by bill, House, No. 4081) of Sean Garballey, Cindy F. Friedman and David M. Rogers (by vote of the town) that the town of Arlington be authorized to establish a means tested senior citizen property tax exemption. 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 Arlington 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:*

1           SECTION 1. With respect to each qualifying parcel of real property classified as class  
2 one, residential in the town of Arlington there shall be an exemption from the property tax in an  
3 amount to be set annually by the select board subject to the criteria provided in section 2. The  
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act,  
5 “parcel” shall be a unit of real property as defined by the board of assessors under the deed for  
6 the property and shall include a condominium unit. The exemption provided for herein shall be  
7 in addition to any and all other exemptions allowed under the General Laws. Property taxes shall  
8 not be reduced by more than 50 per cent by this exemption.

9           SECTION 2. Real property shall qualify for the exemption under section 1 if all of the  
10 following criteria are met:

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

14 (b) the qualifying real property is owned by a single applicant age 65 or older as of  
15 July 1 of the applicable fiscal year, or jointly by persons either of whom is age 65 or above as of  
16 July 1 of the applicable fiscal year provided that the other joint applicant is 60 years of age or  
17 older;

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

20 (d) the maximum assessed value of the domicile is no greater than the prior year's  
21 maximum assessed value for qualification for the circuit breaker income tax credit pursuant to  
22 subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the  
23 department of revenue; and

24 (e) the board of assessors has approved the application for the exemption.

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26 SECTION 3. Notwithstanding sections 1 and 2, the board of assessors may set a policy to  
27 deny an application for the exemption established in section 1 if they find the applicant has  
28 excessive assets that place them outside of the intended recipients of the senior exemption  
29 created by this act.

30 SECTION 4. The select board shall annually set the exemption amount provided for in  
31 section 1, provided that the amount of the exemption shall be within a range of 50 per cent to 200

32 per cent, inclusive, of the amount of the circuit breaker income tax credit under subsection (k) of  
33 section 6 of chapter 62 of the General Laws for which the applicant qualified for in the previous  
34 year. The total amount exempted by this act shall be allocated proportionally within the tax levy  
35 on all taxpayers and shall not exceed 1 per cent of the town's tax levy.

36 SECTION 5. 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 6. 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 tax levy.

44 SECTION 7. Acceptance of this act by the town of Arlington shall be by an affirmative  
45 vote of a majority of the voters at any regular or special election at which the question of  
46 acceptance is placed on the ballot. Sections 1 to 6, inclusive, and section 8 shall take effect 30  
47 days after an affirmative vote by the town as herein provided, but not otherwise.

48 SECTION 8. This act may be revoked by an affirmative vote of a majority of the voters  
49 at any regular or special town election at which the question of revocation is placed on the ballot.  
50 Revocation shall take effect 30 days after an affirmative vote by the town.