

HOUSE No. 4214

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act providing for limited property tax relief for certain elder citizens in the town of Andover.

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. (a) Notwithstanding any other general or special law to the contrary, the
2 town of Andover shall establish an exemption from the property tax for the first \$100,000 of
3 assessed taxable value of any qualifying property. This exemption shall be in addition to any
4 other exemptions allowable under the General Laws.

5 (b) Real property classified as Class one, residential, in the town of Andover shall qualify
6 for the exemption under subsection (a) if: (i) the property is owned by a person 70 years of age
7 or older and occupied as that person’s domicile; (ii) the property is owned jointly by a person
8 and the person’s spouse, either of whom is 70 years of age or older, and occupied by them as
9 their domicile; (iii) the property is owned jointly or rented jointly by persons who are not
10 spouses, either of whom is 70 years of age or older, and they occupy the property as their
11 domicile but both the landlord and the tenant shall file for the abatement; or (iv) the property is a
12 single-family dwelling held as life estate by a person 70 years of age or older and occupied by
13 the person as that person’s domicile. To qualify for an exemption under this section, the
14 qualifying person shall have: (i) been a resident of the town of Andover for more than 6 months

15 of each of the preceding 20 calendar years; and (ii) a total income, as defined in subsection (k) of
16 section 6 of chapter 62 of the General Laws, of not more than \$71,000 for a single individual
17 who is not the head of the head of the household, \$71,000 for the head of the household or
18 \$85,000 for a married couple filing a joint return; provided, however, that the assessed value of
19 the real property shall not exceed \$600,000.

20 (c) Improvements upon a qualifying residential property that result in an increase in the
21 assessed value of the property and the corresponding increase in tax liability that are made
22 during a year in which the person is entitled to an exemption under this section shall be subject to
23 taxation at the tax rate in effect on the date of the improvement to the assessed value of the
24 improvement.

25 (d) A person who seeks to qualify for an exemption under this section shall file with the
26 board of assessors an application for abatement on a form to be adopted by the board of
27 selectmen and available at the assessors' office with the supporting documentation as described
28 in the application. The application shall be filed by January 31 of each year for which the
29 applicant seeks the exemption for the fiscal year commencing the following July 1.

30 SECTION 2. This act shall not apply to betterments assessed pursuant to chapter 80 or
31 chapter 80A of the General Laws.

32 SECTION 3. This act shall be submitted for acceptance to the qualified voters of the
33 town of Andover at the next regular or special town election following its enactment in the form
34 of the following question, which shall be placed up on the official ballot to be used at the
35 election: "Shall an act passed by the general court in the year 2016 entitled 'An Act providing for
36 limited property tax relief for certain elder citizens in the town of Andover' be adopted? If a

37 majority of the votes cast in answer to the question is in the affirmative, this act shall take effect
38 in the town, but not otherwise. Acceptance of this act shall automatically expire after 5 years of
39 implementation unless reaffirmed by the affirmative vote of a majority of the voters at annual or
40 special town meeting and no further action of the general court shall be necessary.

41 SECTION 4. Notwithstanding section 3, acceptance of this act may be revoked by an
42 affirmative vote of a majority of the voters of the town of Andover at a regular or special town
43 election at which the question of revocation has been placed on the ballot by a two-thirds vote of
44 the then sitting members of the board of selectmen.

45 SECTION 5. After 2 years of implementation, the board of selectmen of the town of
46 Andover, after a public hearing, may vote to suspend implementation of this act for any year.

47 SECTION 6. This act shall take effect in the town of Andover 30 days following the
48 affirmative vote of a majority of the voters at a regular or special election at which the question
49 of acceptance was placed on the ballot pursuant to section 3.

50 SECTION 7. Revocation of acceptance of this act shall take effect 30 days following the
51 affirmative vote of a majority of the voters at a regular or special town election at which the
52 question of revocation has been placed on the ballot pursuant to section 4.