

**HOUSE . . . . . No. 4262**

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Substituted by the House, on motion of Mr. Walsh of Peabody, for a bill with the same title (House, No. 2810) [Local Approval Received]. January 18, 2024.

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**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 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           SECTION 1. As used in this act, the following words shall, unless the context requires  
2 otherwise, have the following meanings:-

3           "Town", the town of Lincoln.

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

6           "Income", taxpayer's total income, as defined in paragraph (1) of subsection (k) of section  
7 6 of chapter 62 of the General Laws, for the purpose of the circuit breaker income tax credit.

8           SECTION 2. With respect to each qualifying parcel of real property classified as class  
9 one, residential in the town there shall be an exemption from the property tax equal to the total  
10 amount of tax that would otherwise be assessed without this exemption less the sum of: (i) 10 per  
11 cent of income, or such other percentage of income as determined under section 4; and (ii) the

12 circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General  
13 Laws the applicant was eligible to receive in the year prior to the application being filed. In no  
14 event shall property taxes be reduced by more than 50 per cent by this exemption.

15 SECTION 3. The board of assessors may deny an application for an exemption pursuant  
16 to this act if they find the applicant has excessive assets that place them outside of the intended  
17 recipients of the senior exemption created by this act. Real property shall qualify for the  
18 exemption under section 2 if all of the following criteria are met:

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

24 (ii) the real property is owned and occupied by a single applicant age 65 or older at the  
25 close of the previous year or jointly by persons either of whom is age 65 or above at the close of  
26 the previous year and if the joint applicant is 60 years of age, or older;

27 (iii) the real property is owned and occupied by the applicant or joint applicants as their  
28 domicile;

29 (iv) the applicant or at least 1 of the joint applicants has been domiciled in the town for  
30 at least 5 consecutive years before filing an application for the exemption;

31 (v) the maximum assessed value of the domicile does not exceed the average value, plus  
32 10 per cent, of all single-family dwelling units in the town; and

33 (vi) the board of assessors has approved the application.

34 SECTION 4. The exemption under section 2 shall be in addition to any other exemption  
35 allowable under the General Laws; provided, however that there shall be a dollar cap on all the  
36 exemptions granted pursuant to this act equal to .5 per cent of the fiscal year's total property tax  
37 levy for the town, including the levy for any regional high school if not included in the town's tax  
38 levy at some subsequent date with the total exemption amount granted by this act allocated  
39 proportionally within the tax levy of all residential taxpayers. After the first year of such  
40 exemption, the total cap on the exemptions granted pursuant to this act shall be set annually by  
41 the select board, within a range of .5 to 1 per cent of the residential property tax levy for the town  
42 including the levy for any regional high school. In the event that benefits to the applicants may  
43 be limited because the percentage established annually by the select board would otherwise be  
44 exceeded, the benefits shall be allocated by raising the income percentage as required in section  
45 2 as necessary to not exceed the cap. In the event the cap exceeds the need for the exemption,  
46 the total cap on the exemptions granted by this act shall be reduced to meet the need.

47 SECTION 5. A person who seeks to qualify for the exemption under section 2 shall,  
48 before the deadline established by the board of assessors, file an application, on a form to be  
49 adopted by the board of assessors, with the supporting documentation of the applicant's income  
50 and assets as described in the application. The application shall be filed each year for which the  
51 applicant seeks the exemption.

52 SECTION 6. No exemption shall be granted under this act until the department of  
53 revenue certifies a residential tax rate for the applicable tax year where the total exemption  
54 amount is raised by a burden shift within the residential tax levy.

55           SECTION 7. The exemption under this act shall expire 3 years after its acceptance  
56 pursuant to section 8; provided, however, that the town may re-accept the exemption for  
57 additional 3-year terms by a vote of town meeting.

58           SECTION 8. Sections 1 to 7, inclusive, shall take effect upon acceptance by an  
59 affirmative vote of the town meeting of the town convened subsequent to passage of this act, but  
60 not otherwise.

61           SECTION 9. Section 8 shall take effect upon passage of this act.