

HOUSE No. 4469

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 27, 2020.

The committee on Revenue, to whom was referred the joint petition (accompanied by bill, House, No. 2392) of James Arciero and Edward J. Kennedy (by vote of the town) that the town of Westford be authorized to establish a means tested senior citizen property tax exemption, reports recommending that the accompanying bill (House, No. 4469) ought to pass [Local Approval Received].

For the committee,

MARK J. CUSACK.

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

An Act authorizing the town of Westford 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. As used in this act, the following words shall have the following meanings:

2 (a) “Parcel”, a unit of real property as defined by the board of assessors under the deed
3 for the property, including a condominium unit.

4 (b) “Income”, taxpayer’s total income for the purposes of the circuit breaker income tax
5 credit, as defined in paragraph (1) of subsection (k) of section 6 of chapter 62.

6 SECTION 2. With respect to each qualifying parcel of real property classified as class
7 one, residential in the town of Westford, there shall be an exemption from the property tax equal
8 to the total amount of tax that would otherwise be assessed without this exemption less the sum
9 of: (i) 10 per cent of income, or such other percentage of income as determined under section 4
10 of this act; (ii) the circuit breaker income tax credit under subsection (k) of section 6 of chapter
11 62 the applicant received for the year prior to the year for which application is being filed; and

12 (iii) any other statutory exemptions received in the year for which the application is being filed.
13 In no event shall property taxes be reduced by more than 50 per cent by this exemption.

14 SECTION 3. The board of assessors may deny an application for an exemption pursuant
15 to section 2 of this act if they find the applicant has more than 200 per cent in assets allowed
16 under clause forty-first D of section 5 of chapter 59 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 (a) 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 and adjusted pursuant to paragraph (4) of subsection (k) of section 6 of chapter
22 62 for the prior year, whichever such income limit applies to the individual's filing status,
23 multiplied by 75 per cent;

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

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

29 (d) the applicant or at least 1 of the joint applicants has been domiciled in the town of
30 Westford for at least 10 consecutive years before filing an application for the exemption;

31 (e) the maximum assessed value of the domicile does not exceed (i) the prior year's
32 average assessed value of a single family residence for the town less 20 per cent; and (ii) the

33 valuation limit established in clause (ii) of paragraph (3) of subsection (k) of section 6 of chapter
34 62 and adjusted pursuant to paragraph (4) of said subsection (k) of said section 6 of said chapter
35 62 for the prior year; and

36 (f) the board of assessors has approved the application.

37 SECTION 4. The exemption under section 2 shall be in addition to any other exemption
38 allowable under the General Laws; provided, however that there shall be a dollar cap on all the
39 exemptions granted pursuant to this section equal to 0.25 per cent of the fiscal year's total
40 residential property tax levy for the town, including the levy for any regional high school if not
41 included in the town's tax levy at some subsequent date. In the event that benefits to the
42 applicants may be limited because the percentage established annually by the selectmen would
43 otherwise be exceeded, the benefits shall be allocated by raising the income percentage as
44 required in section 2 as necessary to not exceed the cap. In the event the cap exceeds the need for
45 the exemption, the total cap on the exemptions granted by this act shall be reduced to meet the
46 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.

54 SECTION 7. Acceptance of this act by the town of Westford shall be by an affirmative
55 vote of a majority of the voters at any regular or special town election at which the question of
56 acceptance is placed on the ballot. Sections 1 to 6, inclusive, shall take effect 30 days after an
57 affirmative vote by the town.

58 SECTION 8. This act may be revoked by an affirmative vote of a majority of the voters
59 at any regular or special town election at which the question of revocation is placed on the ballot.
60 Revocation of sections 1 to 6, inclusive, shall take effect 30 days after an affirmative vote of the
61 town to revoke those sections.

62 SECTION 9. This act shall expire after 3 years of implementation of the exemption.

63 SECTION 10. This act shall take effect upon its passage.