

HOUSE No. 4560

The Commonwealth of Massachusetts

PRESENTED BY:

Frank A. Moran

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 Andover to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:

Frank A. Moran

DISTRICT/ADDRESS:

17th Essex

HOUSE No. 4560

By Mr. Moran of Lawrence, a petition (accompanied by bill, House, No. 4560) of Frank A. Moran that the town of Andover be authorized to establish a means tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

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

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

10 (a) The qualifying real property is owned and occupied by a person who qualified
11 and received the circuit breaker income tax credit the previous year under section 6(k) of chapter
12 62 of the General Laws;

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

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

18 (d) The applicant or at least 1 of the joint applicants has been domiciled and owned a
19 home in the town of Andover for at least the 10 consecutive years preceding the filing of an
20 application for the exemption;

21 (e) The maximum prior year assessed value of the domicile is no greater than the
22 prior year's maximum assessed value for qualification for the circuit breaker income tax credit
23 under Section 6(k) of chapter 62 of the General Laws as adjusted annually by the Department of
24 Revenue; and

25 (f) The board of assessors has approved the application.

26 SECTION 3. The board of selectmen shall annually set the exemption amount provided
27 for in section 1, provided that the amount of the exemption shall be up to a 100% match, and no
28 less than a 50% match, of the amount of the circuit breaker income tax credit under section 6(k)
29 of chapter 62 of the General Laws for which the applicant received in the previous year. The

30 total amount exempted by this act shall be allocated proportionally within the tax levy on all
31 residential taxpayers.

32 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,
33 before the deadline established by the board of assessors, file an application, on a form to be
34 adopted by the board of assessors, with the supporting documentation of the filed income tax
35 return of the applicant showing the Circuit Breaker tax credit. The application shall be filed each
36 year for which the applicant seeks the exemption.

37 SECTION 5. No exemption shall be granted under this act until the Department of
38 Revenue certifies a residential tax rate for the applicable tax year where the total exemption
39 amount is raised by a burden shift within the residential tax levy.

40 SECTION 6. This act shall expire after 3 years of implementation of the exemption with
41 program implementation beginning in Fiscal Year 2020.