

# **HOUSE . . . . . No. 4998**

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, December 17, 2018.

The committee on the Revenue to whom was referred the petition (accompanied by bill, House, No. 4978) of James Arciero (by vote of the town) that the town of Westford be authorized to establish a means tested senior citizen property tax exemption in said town, reports recommending that the accompanying bill (House, No. 4998) ought to pass.

For the committee,

JAY R. KAUFMAN.

FILED ON: 12/14/2018

**The Commonwealth of Massachusetts**

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

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, there shall be an exemption from the property tax equal to the total amount of  
8 tax that would otherwise be assessed without this exemption less the sum of: (i) 10 per cent of  
9 income, or such other percentage of income as determined under section 4 of this act; (ii) the  
10 circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 the applicant  
11 received for the year prior to the year for which application is being filed; and (iii) any other  
12 statutory exemptions received in the year for which the application is being filed. In no event  
13 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.