

SENATE No. 2243

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 relative to the establishment of a Hingham means-tested property tax exemption.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Patrick M. O'Connor

Plymouth and Norfolk

Joan Meschino

3rd Plymouth

SENATE No. 2243

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2243) of Patrick M. O'Connor and Joan Meschino (by vote of the town) for legislation relative to the establishment of a Hingham means-tested property tax exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act relative to the establishment of a Hingham means-tested 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 according to the classification by the Board of Assessors for the town of
3 Hingham (a “Qualifying Parcel”) there shall be a senior, means-tested exemption from the
4 property tax otherwise payable with respect to such Qualifying Parcel in an amount to be
5 determined annually by the Board of Selectmen as described herein. For the purposes of this
6 special act, a Qualifying Parcel shall be a unit of real property as defined by the Board of
7 Assessors under the deed for the property as residential class one and includes a condominium
8 unit. The exemption provided for herein shall be in addition to any and all other exemptions
9 allowed by the General Laws.

10 SECTION 2. A taxpayer shall qualify for the exemption provided for herein only if all of
11 the following criteria are met:

12 (a) The Qualifying Parcel is owned and occupied by one or more natural persons who
13 applied for and received the circuit breaker income tax credit the previous calendar year under
14 section 6(k) of chapter 62 of the General Laws;

15 (b) The Qualifying Parcel is owned by: (i) a single taxpayer age 65 or older; or (ii) jointly
16 by one or more taxpayers so long as one owner is age 65 or older and all other owners are age 60
17 or older in each case as determined as of December 31st of the previous calendar year;

18 (c) The Qualifying Parcel is the domicile of the taxpayer(s);

19 (d) The applicant taxpayer (or at least one of the joint applicants) has been domiciled and
20 owned a residential unit of real property in the town of Hingham for at least ten (10) consecutive
21 years prior to filing an application for this exemption;

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

25 (f) Property taxes shall not be reduced by more than 50 percent by this exemption; and

26 (g) The Board of Assessors has approved the application. The Board of Assessors may
27 deny an application if they find the applicant has excessive assets that place them outside of the
28 intended recipients of the senior exemption created by this act. The Board of Assessors shall
29 adopt by regulation criteria for approvals and denials of applications.

30 SECTION 3. The Board of Selectmen shall annually set the exemption amount provided
31 for in section 1, provided that the amount of the exemption shall be within a range of 50 percent
32 to 100 percent of the amount of the circuit breaker income tax credit under section 6(k) of

33 chapter 62 of the General Laws which the applicant received in the previous year. The total
34 amount exempted by this act shall be allocated proportionally within the tax levy on all taxpayers
35 and/or shall be funded by an appropriation or transfer from existing funds and cannot exceed 1%
36 of the municipality's tax Levy.

37 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,
38 before the deadline established by the Board of Assessors, file an application, on a form to be
39 adopted by the Board of Assessors, with the supporting documentation of the applicant's income
40 and assets as described in the application including a copy of the filed income tax return of the
41 applicant showing the Circuit Breaker tax credit. The application shall be filed each year for
42 which the applicant seeks the exemption.

43 SECTION 5. No exemption shall be granted under this act until the Department of
44 Revenue certifies a tax rate for the applicable tax year where the total exemption amount is
45 raised by a burden shift within the tax levy and/or by an appropriation or transfer from existing
46 funds.

47 SECTION 6. This act shall expire after 3 years of implementation unless reaffirmed by
48 Town Meeting vote.