



Measure #:

TOWN COUNCIL MEASURE SUBMITTAL

Date:	Submitted By:	Telephone #:
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MEASURE DESCRIPTION:

Signed: _____

PURPOSE AND JUSTIFICATION:

SPECIAL REQUIREMENTS:

ATTACHMENTS:

REFER TO SUB-COMMITTEE:

AN ACT AUTHORIZING THE CITY KNOWN AS THE TOWN OF NORTH ATTLEBOROUGH 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:

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of North Attleborough, there shall be an exemption from the property tax of \$1,000 annually; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of North Attleborough may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) the owners of the qualifying property must have filed in the immediate prior year for the maximum circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (iii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;
- (iv) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (v) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of North Attleborough for not less than 10 consecutive years before filing an application for the exemption;
- (vi) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and
- (vii) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the city known as the town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

FACT SHEET: MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION PROPOSAL

What is this law?

An act authorizing North Attleboro to establish a means-tested senior citizen property tax exemption. This exemption is designed to provide targeted property tax relief to seniors and help them continue to be able to afford to live in North Attleboro providing an added measure of protection from tax increases.

Who qualifies for the exemption?

To be eligible, a senior must meet all of the following criteria:

1.  **Income Requirement:** (Tax year 2024)
 - \$72,000 for a single individual
 - \$91,000 for a head of household
 - \$109,000 for married couples filing a jointly (adjusted annually by CPI)
2.  **Age Requirement:**
 - Single applicants: 65+
 - Joint applicants: One must be 65+, the other 60+
3.  **Residency Requirement:**
 - Must own and occupy the home as their primary residence.
 - Must have lived in and owned a home in North Attleboro for at least 10 years.
4.  **Asset Review:** The Board of Assessors may deny applications if the applicant has excessive assets, placing them outside the intended recipients of the exemption.

How does the exemption work?

- ✓ The exemption amount is set annually by the Board of Assessors.
- ✓ It applies to \$1,000 of the property taxes in excess of the circuit breaker income tax credit.
- ✓ The exemption only applies to the applicant's primary residence.
- ✓ It is in addition to any other property tax exemptions the applicant may qualify for.

How is the exemption funded?

- The total amount exempted is allocated proportionally among all residential taxpayers.
- The assessor's estimated impact is \$17 for the average single-family home.

How do seniors apply?

-  Eligible seniors must apply annually.
-  The application process and forms are set by the Board of Assessors.
-  Applicants must provide supporting documentation of income and assets.
-  The deadline for applications will be established by the Board of Assessors.

Why is this important?

-  **Protects seniors** from future tax increases.
-  **Targets relief** to those who need it most, based on income and assets.
-  **Ensures fairness** and equity for our seniors with fixed income and disproportionate rising costs.
-  **Encourages long-term residency** by supporting seniors who have lived in town for at least a decade.

AN ACT AUTHORIZING THE CITY KNOWN AS THE TOWN OF NORTH ATTLEBOROUGH TO ESTABLISH A MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION **FOR A SCHOOL BUILDING CONSTRUCTION PROJECT**

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of North Attleborough, there shall be an exemption from the property tax **of \$1,000 annually** ~~to be set annually by the board of assessors in an amount equal to or less than the amount that an applicant's total annual property tax increases as directly caused by the town of North Attleborough borrowing, including principal and interest, in any fiscal year, for a certain school building construction project~~; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of North Attleborough may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) **the owners of the qualifying property must have filed in the immediate prior year for the maximum circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;**
- (iii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;
- (iv) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (v) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of North Attleborough for not less than 10 consecutive years before filing an application for the exemption;
- (vi) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and
- (vii) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors

with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. ~~The board of assessors may grant exemptions pursuant to this act until the town of North Attleborough has retired the full debt encumbered by any borrowing, including principal and interest, in any fiscal year, for the certain school building construction project as provided under section 1.~~

The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the city known as the town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

HOUSE No. 3826

The Commonwealth of Massachusetts

PRESENTED BY:

James C. Arena-DeRosa

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 Holliston to establish a means-tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>2/21/2023</i>

HOUSE No. 3826

By Representative Arena-DeRosa of Holliston, a petition (accompanied by bill, House, No. 3826) of James C. Arena-DeRosa (by vote of the town) that the town of Holliston 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 Ninety-Third General Court
(2023-2024)

An Act authorizing the town of Holliston 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 Holliston, there shall be an exemption from the property tax in an
3 amount to be set annually by the Select Board as provided in Section 3. The exemption shall be
4 applied to the domicile of the taxpayer only. For the purposes of this act, “parcel” shall mean a
5 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 in this section shall be in addition
7 to any other exemptions allowed pursuant to the General Laws.

8 SECTION 2. The Board of Assessors of the Town of Holliston may deny an application
9 for exemption if the board finds that the applicant has excessive assets that place the applicant
10 outside of the intended recipients of the senior exemption established pursuant to this act. Real
11 property shall qualify for the exemption pursuant to Section 1 if the following criteria are met:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant who was age 65 or older at the close of the previous year or jointly by persons who are 60 years of age or older, provided that not less than 1 joint owner was age 65 or older at the close of the previous year;

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

(iv) the applicant, or at least 1 of the joint applicants, has been domiciled and owned a home in the Town of Holliston for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws, as adjusted annually by the Department of Revenue; and

(vi) the Board of Assessors has approved the application for the exemption.

SECTION 3. The Select Board of the Town of Holliston shall annually set the exemption amount provided for in Section 1; provided, however, that the amount of the exemption shall be not less

than 50 per cent and not more than 200 per cent of the amount of the circuit breaker income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws for

which the applicant qualified in the previous year. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption pursuant to Section 1 shall, before the deadline established by the Board of Assessors of the town of Holliston, file an application, on a form adopted by the Board of Assessors, with the supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

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

SECTION 6. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the Town of Holliston may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

HOUSE No. 4560

The Commonwealth of Massachusetts

PRESENTED BY:

Simon Cataldo

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Simon Cataldo</i>	<i>14th Middlesex</i>	<i>4/9/2024</i>

HOUSE No. 4560

By Representative Cataldo of Concord, a petition (accompanied by bill, House, No. 4560) of Simon Cataldo (by vote of the town) that the town of Carlisle be authorized to establish a means tested senior citizen property tax exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court
(2023-2024)

An Act authorizing the town of Carlisle 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. There shall be an exemption from the property tax for each qualifying
2 parcel of real property classified as class 1 residential in the town of Carlisle in an amount to be
3 set annually by the select board as provided in section 3. The exemption shall be applied only to
4 the domicile of the taxpayer; provided, however, that for the purposes of this act, "parcel" shall
5 mean a unit of real property as defined by the board of assessors under the deed for the property
6 and shall include a condominium unit. The exemption provided for in this act shall be in addition
7 to any and all other exemptions allowed by the General Laws.

8 SECTION 2. The board of assessors in the town of Carlisle may deny an application if
9 they find the applicant has excessive assets that place the applicant outside of the intended
10 recipients of the exemption under this act. Real property shall qualify for the exemption under
11 section 1 if:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant not less than 70 years old at the close of the previous year or jointly by persons either of whom is not less than 70 years old at the close of the previous year and the other joint applicant is not less than 65 years old;

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

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the qualifying real property is no greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the department of revenue;

(vi) the qualifying real property is owned and occupied by an applicant or joint applicants whose household assets are less than \$500,000 excluding the value of the qualifying real property; and

(vii) the board of assessors has approved the application.

SECTION 3. The select board of the town of Carlisle, shall annually set the exemption amount under section 1 between 100 percent and 200 percent of the amount of the circuit breaker

income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant qualified in the previous year, set annually by the Board of Assessors. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors of the town of Carlisle, file an application, on a form to be adopted by the board, with supporting documentation relative to the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

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

SECTION 6. This act shall expire 3 years after implementation of the exemption under this act.

SENATE No. 1921

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 authorizing the town of Norwell to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>First Plymouth and Norfolk</i>	
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>6/29/2023</i>

SENATE No. 1921

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1921) of Patrick M. O'Connor (by vote of the town) that the town of Norwell be authorized to establish a means tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 5063 OF 2021-2022.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court
(2023-2024)

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

8 SECTION 2. Real property shall qualify for the exemption under this act if:

(i) the qualifying real property is owned and occupied by a person who claimed the circuit breaker income tax credit the previous calendar year under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant age 65 or older at the close of the previous calendar year or owned jointly by persons either of whom is age 65 or older at the close of the previous calendar year and if the other joint applicant is 60 years of age or older;

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

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Norwell for not less than 10 consecutive years before filing an application for the exemption;

(v) the assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue;

(vi) property taxes for the qualifying real property will not be reduced by more than 50 per cent by receiving this exemption; and

(vii) the board of assessors of the town of Norwell has approved the application.

SECTION 3. The board of assessors of the town of Norwell shall annually set the exemption amount provided for in this act; provided, however, that the amount of the exemption shall be within a range of 25 per cent to 100 per cent, inclusive, of the amount of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for

30 which the applicant received in the previous year. The total amount exempted by this act shall be
31 annually funded by the town's overlay account in the same manner as exemptions granted under
32 section 5 of chapter 59 of the General Laws. If the board of assessors determines that the town's
33 overlay balance, accounting for all other exemptions, abatements, outstanding real and personal
34 property balances and reserves for pending cases before the appellate tax board, is insufficient to
35 fund the total amount exempted by this act in any fiscal year, the board of assessors may adjust
36 the exemption amount outside of the range established in this section based on temporary fiscal
37 necessity.

38 SECTION 4. A person who seeks to qualify for the exemption under this act shall, before
39 the deadline established by the board of assessors of the town of Norwell, file an application, on
40 a form to be adopted by the board of assessors, along with the supporting documentation of the
41 applicant's income and assets as described in the application. The application shall be filed each
42 year for which the applicant seeks the exemption. The board of assessors may deny an
43 application for an exemption under this act if the board of assessors finds that the applicant has
44 excessive assets that place the applicant outside the category of intended recipients of the
45 exemption under this act.

46 SECTION 5. An exemption shall not be granted under this act until the department of
47 revenue certifies a residential tax rate for the applicable tax year.

48 SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters
49 at any regular or special town meeting at which the question of revocation is placed on the ballot.
50 Revocation shall take effect 30 days after an affirmative vote by the town.

51 SECTION 7. This act shall take effect upon its passage.

Acts (2024)

Chapter 329

AN ACT AUTHORIZING THE TOWN OF HOPKINTON TO ESTABLISH A MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION FOR SCHOOL BUILDING CONSTRUCTION PROJECTS

*Be it enacted by the Senate and House of Representatives in
General Court assembled, and by the authority of the same, as
follows:*

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of Hopkinton, there shall be an exemption from the property tax to be set annually by the board of assessors in an amount equal to or less than the amount that an applicant's total annual property tax increases as directly caused by the town of Hopkinton borrowing, including principal and interest, in any fiscal year, for certain school building construction projects; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of Hopkinton may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;

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

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Hopkinton for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and

(vi) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. The board of assessors may grant exemptions pursuant to this act until the town of Hopkinton has retired the full debt encumbered by any borrowing, including principal and interest, in any fiscal year, for certain school building construction projects as provided under section 1.

SECTION 7. This act shall take effect upon its passage.

Approved, January 6, 2025.