

**HOUSE . . . . . No. 03435**

**[LOCAL APPROVAL RECEIVED.]**

The Commonwealth of Massachusetts

PRESENTED BY:

*Thomas P. Conroy*

*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 passage of the accompanying bill:

An Act authorizing the Town of Sudbury to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Thomas P. Conroy</i>	<i>13th Middlesex</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Susan C. Fargo</i>	<i>Third Middlesex</i>

# HOUSE . . . . . No. 03435

By Mr. Conroy of Wayland, a petition (accompanied by bill, House, No. [BILL NUMBER]) of Thomas P. Conroy, James Eldridge and Susan Fargo (by vote of the town) that the town of Sudbury be authorized to establish a senior citizen property tax exemption. Revenue. [Local Approval Received.]

## The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act authorizing the Town of Sudbury 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 one,  
2 residential in the town of Sudbury there shall be a cap on property taxes equal to the sum of [1]  
3 10 per cent of the total annual household income, and [2] the amount of the state’s “circuit  
4 breaker” credit the applicant was eligible to receive in the year prior to the application being  
5 filed, except that if the cap described in Section 3 is exceeded by a higher percentage and except  
6 that in no event shall property taxes be reduced by more than 50 per cent by this exemption. The  
7 exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer  
8 for income tax purposes.
- 9 SECTION 2. The board of assessors may deny an application if they find the applicant has  
10 excessive assets that place them outside of the intended recipients of the senior exemption

11 created by this act. Real property shall qualify for the exemption set forth in Section 1 if all the  
12 following criteria are met:

13 (a) the qualifying real estate is owned and occupied by a person or family where their prior  
14 year's income would make them income eligible for the Circuit Breaker income tax credit;

15 (b) the qualifying real estate is owned by a single applicant age 65 or above at the close of  
16 the previous year or if a joint application the second applicant was age 60 or above;

17 (c) the qualifying real estate is owned and occupied by the applicant or joint applicants as  
18 their principal residence for income tax purposes;

19 (d) the applicant or at least one of the joint applicants has resided in the town of Sudbury for  
20 at least 10 consecutive years before filing an application for the exemption;

21 (e) the maximum assessed value of the primary residence is no greater than the prior year's  
22 average assessed value of a Sudbury single family residence plus 10 percent; and

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

24 SECTION 3. The exemption provided for in this act is a shifting in the tax burden among  
25 residential properties much like the residential exemption provided for in the general laws. This  
26 exemption shall be in addition to any other exemption allowable under the General Laws, except  
27 that there shall be a dollar cap on all the exemptions granted by this act equal to 0.50% of the  
28 fiscal year's total residential property tax levy for Sudbury including the levy for the regional  
29 high school if not included in Sudbury's tax levy at some subsequent date. After the first year of  
30 enactment, the total cap on the exemptions granted by this act shall be set annually by the board  
31 of selectmen within a range of 0.50% and 1.00% of the residential property tax levy for Sudbury

32 including the levy for the regional high school. In the event that benefits to the applicants must  
33 be limited because the percentage established annually by the selectmen would otherwise be  
34 exceeded, the benefits shall be allocated by establishing a higher percentage in Section 1 as  
35 necessary to not exceed the cap. In the event the cap exceeds the need the burden shift shall be  
36 reduced to meet the need.

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

42 SECTION 5. For the purposes of this act, “parcel” shall be a unit of real property as defined by  
43 the assessors in accordance with the deed for the property and shall include a condominium unit.

44 SECTION 6. Acceptance of this act by the town of Sudbury shall be by an affirmative vote of a  
45 majority of the voters at any regular or special election at which the question of acceptance in  
46 placed on the ballot. This act shall become effective on the thirtieth day following an affirmative  
47 vote.

48 SECTION 7. The acceptance of this act may be revoked by an affirmative vote of a majority of  
49 the voters at any regular or special town election held prior to affirmation at which the question  
50 of revocation has been placed on the ballot by a two-thirds vote of them sitting members of the  
51 board of selectmen. Revocation of this act shall become effective on the thirtieth day following  
52 that affirmative vote and shall thereafter apply only for applications received following  
53 revocation.

54 SECTION 8. Acceptance of this act by the town of Sudbury shall automatically expire after 3  
55 years unless reaffirmed by the affirmative vote of a majority of the voters at a town meeting.  
56 Once reaffirmed, it shall take an affirmative vote by two-thirds of the voters at a regular or  
57 special election at which the question of revocation has been placed on the ballot by a two-thirds  
58 vote of then sitting members of the board of selectmen for this act to be revoked.

59 SECTION 9. The selectmen and/or the board of assessors may make technical and procedural  
60 changes, if they decide such changes will: (1) make the administration of the act more efficient,  
61 (2) make it easier to comply with the regulations of the Massachusetts Department of Revenue,  
62 or (3) for any other good reason. Such changes shall not require further approval by the  
63 legislature.