

HOUSE No. 4474

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 27, 2020.

The committee on Revenue, to whom was referred the petition (accompanied by bill, House, No. 3682) of Tommy Vitolo (by vote of the town) relative to property tax relief for low and moderate income seniors in the town of Brookline, reports recommending that the accompanying bill (House, No. 4474) ought to pass [Local Approval Received].

For the committee,

MARK J. CUSACK.

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

An Act relative to property tax relief for low and moderate income seniors in the town of Brookline.

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. Notwithstanding subsection (k) of section 6 of chapter 62 of the General
2 Laws or any other general or special law to the contrary, the town of Brookline may provide
3 property tax relief to senior homeowners if the following criteria are met:

4 (1) the senior meets all of the requirements and qualifications under the Massachusetts
5 Senior Circuit Breaker Income Tax Credit pursuant to subsection (k) of section 6 of chapter 62,
6 except that the senior's principal residence, which the senior owns and is located in the town of
7 Brookline, has an assessed valuation that is greater than the qualifying amount pursuant to said
8 section 6(k) of chapter 62; and

9 (2) the senior's principal residence has an assessed valuation of not more than the average
10 of all single-family residences located in the town of Brookline, plus 10 per cent.

11 SECTION 2. The property tax relief, as provided in section 1 of this Act, shall be in the
12 form of a property tax exemption on the principal residence of the qualifying senior in the

13 amount of the credit pursuant to subsection (k) of section 6 of Chapter 62 for which the senior
14 would otherwise qualify if their principal residence did not exceed the qualifying assessed
15 valuation, under said section 6(k) of chapter 62, in the applicable taxable year.