

# HOUSE . . . . . No. 4476

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, February 27, 2020.

The committee on Revenue, to whom was referred the petition (accompanied by bill, House, No. 3995) of Michael S. Day and Jason M. Lewis (by vote of the town) that the town of Winchester be authorized to establish a senior property tax exemption in said town, reports recommending that the accompanying bill (House, No. 4476) ought to pass [Local Approval Received].

For the committee,

MARK J. CUSACK.

**HOUSE . . . . . No. 4476**

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**The Commonwealth of Massachusetts**

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

An Act authorizing the town of Winchester to establish a senior 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 Winchester, there shall be an exemption from the property tax in  
3 an 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 under the General Laws.

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

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

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

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

21 (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a  
22 home in the town of Winchester for at least 10 consecutive years before filing an application for  
23 the exemption;

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

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

29 SECTION 3. The select board shall annually set the exemption amount provided for in  
30 section 1; provided, however, that the amount of the exemption shall be within a range of 50 per  
31 cent to 200 per cent, inclusive, of the amount of the circuit breaker income tax credit under  
32 subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant qualified in

33 the previous year. The total amount exempted by this act shall be allocated proportionally within  
34 the tax levy on all residential taxpayers.

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

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

43 SECTION 6. This act shall take effect upon its passage.