



Town of Brookline Massachusetts

SD 3076
5 2803

Town Hall, 1st Floor
333 Washington Street
Brookline, MA 02445-6899
(617) 730-2010 Fax (617) 730-2043

Ben Kaufman, Town Clerk

3/31/22

ARTICLE 13 – Certified Vote

February 24, 2022

To Whom It May Concern:

I, Ben Kaufman, Town Clerk of the Town of Brookline, duly qualified and acting as such and having custody of the records, hereby certify that the following actions were taken under Article #13 at the Special Town Meeting called for Tuesday, November 17, 2020 at 7:00PM, adjourned to Wednesday, November 18, Thursday November 19, Monday, November 30, Wednesday, December 2, and dissolved on Wednesday, December 3, 2020.

ARTICLE 13

VOTED: that the Town authorize and empower the Select Board to file a petition, in substantially the following form, with the General Court for a special act authorizing the Town of Brookline to establish a means-tested senior citizen property tax exemption similar to the Town of Sudbury's Means-Tested Senior Citizen Tax Exemption but which is restricted to qualifying seniors who do not also qualify for the Town of Brookline's Senior Tax Deferral Program.

AN ACT AUTHORIZING THE TOWN OF BROOKLINE TO ESTABLISH A MEANSTESTED 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 Brookline, there shall be an exemption from the property tax equal to the total amount of the tax that would otherwise be assessed without this exemption less the sum of (i) 10 percent of the total annual qualifying income for purposes of the state's "circuit breaker" credit income tax credit under subsection (k) of section 6 of chapter 62 and (ii) the amount of the state's "circuit breaker" credit the applicant was eligible to receive in the year prior to the application being filed. The percentage of total annual qualifying income may be raised by section 3. In no event shall this exemption reduce property taxes by more than 50 percent of the property taxes due after the application of the town's residential exemption. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, "parcel" shall be a unit of real property as defined by the assessors under the deed of the property and shall include a condominium unit.

SECTION 2. The board of assessors may deny an application if they find the applicant has excessive assets that place them outside of the intended recipients of the senior exemption created by this act. Real property shall qualify for the exemption under section 1 if all of the following criteria are met:

(a) 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;

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

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

(d) the applicant or at least one of the joint applicants has been domiciled in the town of Brookline for at least 10 consecutive years before filing an application for the exemption;

(e) the maximum assessed value of the domicile is no greater than the prior fiscal year's average assessed value of a Brookline residential parcel assigned state use codes 101 (single-family home) and 102 (condominium) plus 10 percent; and

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

For the purposes of this act, what constitutes "excessive assets" shall be determined by guidelines set by the select board.

SECTION 3. The exemption under section 1 shall be in addition to any other exemption allowable under the General Laws, except that there shall be a dollar cap on all the exemptions granted by this act equal to 0.25 percent of the fiscal year's total residential property tax levy for the town of Brookline with the total exemption amount granted by this act allocated proportionately within the tax levy on all residential taxpayers. After the first year of such exemption, the total cap on the exemptions granted by this act shall be set annually by the select board within a range of 0.25 to 1 percent of the residential property tax levy for the town of Brookline. In the event that benefits to the applicants may be limited because the percentage established annually by the select board would otherwise be exceeded, the benefits shall be allocated by raising the total annual qualifying income percentage as required in section 1 as necessary to not exceed the cap. In the event the cap exceeds the need for the exemption, any undistributed amounts collected shall be returned to the town.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors, file an application, on a form to be 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 under this act for any year if an applicant otherwise meets all the qualifications in sections 1, 2, 3, and 4 of this act and also meets all the qualifications of the town of Brookline's Senior Tax Deferral Program for that year, including obtaining the written approval by all persons having a legal interest in the applicant's parcel as required by the town's Tax Deferral and Recovery Agreement. Applicants shall, in good faith, seek to qualify for the town's Senior Tax Deferral Program. A finding that an applicant has not done so, or has during the sixty months prior to applying for the property tax exemption, affirmatively taken steps so as to not qualify for the town's Senior Tax Deferral Program, shall be grounds for denying the property tax exemption provided by this act.

SECTION 6. This act (or only section 5 of this act) may be revoked by an affirmative vote of a majority of Town Meeting at any annual or special Town Meeting. Revocation of sections 1 to 5, inclusive, and sections 6 and 7, or section 5 only, shall take effect 30 days after an affirmative vote of Town Meeting.

SECTION 7. 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 8. The Board of Assessors shall report back to Town Meeting and provide an assessment of the program established by the act after it has been in operation in the town for twenty-four months.

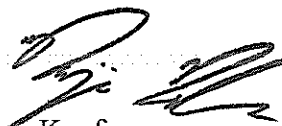
The General Court may make such amendments as are within the scope of the general public objectives of this petition. Or act on anything relative thereto.

Approved

The above vote, taken under Article #13 was passed by a vote of **Aye: 183 No: 35 Abstained: 12**, was so declared by the Moderator, and so is recorded.

(Seal)

ATTEST:



Ben Kaufman
Town Clerk