

HOUSE No. 4475

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. 3857) of Paul Brodeur and Jason M. Lewis (by vote of the town) that the town of Wakefield be authorized to establish a means tested senior citizen property tax exemption, reports recommending that the accompanying bill (House, No. 4475) 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 authorizing the town of Wakefield 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 Wakefield, 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 mean a unit of real property as defined by the board of assessors of the town under
6 the deed for the property and shall include a condominium unit. The exemption provided for
7 herein shall be in addition to any other exemptions allowed under the General Laws.

8 SECTION 2. Real property shall qualify for the exemption pursuant to section 1 if all of
9 the following criteria are met: (1) the qualifying real property is owned and occupied by a person
10 whose prior year’s income would make the person eligible for the circuit breaker income tax
11 credit pursuant to subsection (k) of section 6 of chapter 62 of the General Laws; (2) the
12 qualifying real property is owned by a single applicant age 65 or older at the close of the
13 previous year or jointly by persons either of whom is age 65 or older at the close of the previous

14 year, if the joint applicant is 60 years of age or older; (3) the qualifying real property is owned
15 and occupied by the applicant or joint applicants as their domicile; (4) the applicant or at least 1
16 of the joint applicants has been domiciled and owned a home in the town of Wakefield for at
17 least 10 consecutive years before filing an application for the exemption; (5) the assessed value
18 of the domicile is no greater than the prior year's maximum assessed value for qualification for
19 the circuit breaker income tax credit pursuant to subsection (k) of section 6 of chapter 62, as
20 adjusted annually by the department of revenue; and (6) the board of assessors has approved the
21 application.

22 SECTION 3. The board of assessors of the town of Wakefield shall annually set the
23 exemption amount provided for in section 1; provided that, the amount of the exemption shall
24 match the amount of the circuit breaker income tax credit pursuant to subsection (k) of section 6
25 of chapter 62 of the General Laws for which the applicant qualified in the previous year. The
26 total amount exempted by this act shall be allocated proportionally within the tax levy on all
27 residential taxpayers.

28 SECTION 4. A person who seeks to qualify for the exemption pursuant to section 1 shall,
29 before the deadline established by the board of assessors, file an application, on a form to be
30 adopted by the board of assessors, with the supporting documentation of the applicant's income
31 and assets as described in the application. The application shall be filed each year for which the
32 applicant seeks the exemption. The board of assessors of the town of Wakefield may deny an
33 application for an exemption pursuant to section 1 if they find the applicant has excessive assets
34 that place the applicant outside the category of intended recipients of the senior exemption
35 created by this act.

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

39 SECTION 6. The exemption provided in this act shall expire 3 years after the effective
40 date of this act.

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