

**SENATE . . . . . No. 1868**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Jason M. Lewis*

*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 adoption of the accompanying bill:

An Act authorizing the establishment of a mean tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>2/15/2023</i>
<i>Kate Lipper-Garabedian</i>	<i>32nd Middlesex</i>	<i>2/23/2023</i>

**SENATE . . . . . No. 1868**

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1868) of Jason M. Lewis, Michael O. Moore and Kate Lipper-Garabedian for legislation to authorize the establishment of a mean tested senior citizen property tax exemption. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1916 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act authorizing the establishment of a mean 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 jurisdiction there shall be an exemption from property tax in an amount to  
3 be annually by the local board of assessors as provided in section 3. The exemption shall be  
4 applied to the domicile of the taxpayer only. For purposes of this act, "parcel" shall be a unit of  
5 real property as defined by the local board of assessors under the deed for the property and shall  
6 include parcels defined as condominium units. The exemption provided for herein shall be in  
7 addition to any and all other exemptions allowed by 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:-

10           (1) The qualifying real property is owned and occupied by a person whose prior year's  
11 income made them eligible and did receive the circuit breaker income tax credit pursuant to  
12 subsection (k) of section 6 of chapter 62 of the General Laws; (2) The qualifying real property is  
13 owned by a single applicant age 65 or older at the close of the previous year or jointly by persons  
14 either of whom is age 65 or above at the close of the previous year, if the joint applicant is 60  
15 years or older; (3) The qualifying real property is owned and occupied by the applicant or joint  
16 applicants as their domicile; (4) The applicant has had been domiciled and owned a home in the  
17 jurisdiction for at least 10 consecutive years before filing an application for exemption; and (5)  
18 The local board of assessors has approved the application.

19           SECTION 3. The board of assessors shall annually set the exemption amount provided  
20 for in section 1 provided that, the exemption amount is set at a rate of anywhere from one-half  
21 but not to exceed twice the amount of a received senior circuit breaker income tax credit  
22 pursuant to subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant  
23 qualified in the previous year. The total amount exempted by this act shall not exceed one  
24 percent of the total tax levy and be allocated proportionally within the tax levy on all residential  
25 taxpayers.

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

33           SECTION 5. A person who seeks to qualify for the exemption pursuant to section 1, but  
34 also receives a MGL 59 s 5 Clause 41A Tax Deferral, or who's income prevents them from filing  
35 State and Federal Income Taxes, shall have their eligibility reviewed by the board of assessors to  
36 determine the amount of circuit breaker credit.

37           SECTION 6. No exemption shall be granted under this act until the department of  
38 revenue certifies a residential tax rate for the applicable tax year where the total exemption  
39 amount is raised by a burden shift within the residential tax levy.