

SENATE No. 2286

The Commonwealth of Massachusetts

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In the One Hundred and Ninetieth General Court
(2017-2018)
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SENATE, Monday, February 5, 2018

The committee on Revenue to whom was referred the petition (accompanied by bill, Senate, No. 2035) of Bruce E. Tarr (by vote of the town) for legislation to provide property tax exemptions for certain nonprofit senior housing in Boxford,- reports the accompanying bill (Senate, No. 2286).

For the committee,
Michael D. Brady

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**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act to provide property tax exemptions for certain nonprofit senior housing in Boxford.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding the provisions of any general or special law to the contrary, with respect
2 to real property in the town of Boxford owned by a nonprofit corporation and operated for the
3 purpose of providing elderly housing, any portion that is occupied by an elderly person,
4 hereafter referred to as a “resident”, pursuant to a proprietary lease as the resident’s domicile
5 shall be deemed to be real property owned and occupied by the resident for the purposes of this
6 act. Each unit deemed to be so owned and occupied shall be eligible for any exemption provided
7 in section 3 of chapter 44B of the General Laws and section 5 of chapter 59 of the General Laws
8 if the unit and its resident meets all other requirements for such exemption. Any exemption so
9 provided shall reduce the taxable valuation of the real property owned by the nonprofit
10 corporation and the reduction shall be allocated to the residents whose eligibility allowed for the
11 exemption in a manner determined by the board of assessors of the town of Boxford and
12 approved by the commissioner of revenue; provided, however, that the reduction in taxes
13 realized by the exemptions shall be credited by the nonprofit corporation against the rent or other

14 charges due by the resident whose eligibility allowed the corporation to claim the exemption.
15 Nothing in this act shall be construed to affect the tax status of any manufactured home or
16 mobile home under chapter 44B of the General Laws or chapter 59 of the General Laws, but
17 shall apply to the land on which such manufactured home or mobile home is located if all other
18 requirements of this act are met.