

T H E C O M M O N W E A L T H O F M A S S A C H U S E T T S

*In the One Hundred and Ninety-First General Court*

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:*

SECTION 1. With respect to each qualifying parcel of real property classified as class one, residential in the town of Winchester, there shall be an exemption from the property tax in an amount to be set annually by the select board of the town as provided in section 3. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors of the town under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

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

(i) 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;

(ii) 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 older at the close of the previous year and the other joint owner is 60 years of age or older;

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

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

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

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

SECTION 3. The select board of the town of Winchester shall annually set the exemption amount provided for in section 1; provided, however, that the amount of the exemption shall be within a range of 50 per cent to 200 per cent, inclusive, of the amount of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant qualified in the previous year. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors of the town of Winchester, 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 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.

House of Representatives, December 16, 2020.

Passed to be enacted,

 , Speaker.

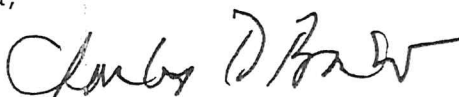
In Senate, December 16, 2020.

Passed to be enacted,

 , President.

 21, 2020.

Approved,



Governor.