

Chapter 314  
of the Acts of 2020

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 WESTFORD 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:*

SECTION 1. As used in this act, the following words shall have the following meanings:

(a) "Parcel", a unit of real property as defined by the board of assessors under the deed for the property, including a condominium unit.

(b) "Income", a taxpayer's total income for the purposes of the circuit breaker income tax credit, as defined in paragraph (1) of subsection (k) of section 6 of chapter 62 of the General Laws.

SECTION 2. With respect to each qualifying parcel of real property classified as class one, residential in the town of Westford, there shall be an exemption from the property tax equal to the total amount of tax that would otherwise be assessed without this exemption less the sum of: (i) 10 per cent of income, or such other percentage of income as determined under section 4 of this act; (ii) the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws the applicant received for the year prior to the year for which application is being filed; and (iii) any other statutory exemptions received in the year for which the application is being filed; provided, however, that in no event shall property taxes be reduced by more than 50 per cent by this exemption.

SECTION 3. The board of assessors may deny an application for an exemption pursuant to section 2 of this act if they find the applicant has more than 200 per cent in assets allowed under clause forty-first D of section 5 of chapter 59 of the General Laws 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 2 if all of the following criteria are met:

(a) the real property is owned and occupied by a person whose prior year's income did not exceed the income limit established in clause (i) of

paragraph (3) of subsection (k) of section 6 of chapter 62 of the General Laws and adjusted pursuant to paragraph (4) of said subsection (k) of said section 6 of said chapter 62 for the prior year, whichever such income limit applies to the individual's filing status, multiplied by 75 per cent;

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

(d) the applicant or at least 1 of the joint applicants has been domiciled in the town of Westford for at least 10 consecutive years before filing an application for the exemption;

(e) the maximum assessed value of the domicile does not exceed (i) the prior year's average assessed value of a single family residence for the town less 20 per cent; and (ii) the valuation limit established in clause (ii) of paragraph (3) of said subsection (k) of said section 6 of said chapter 62 and adjusted pursuant to paragraph (4) of said subsection (k) of said section 6 of said chapter 62 for the prior year; and

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

SECTION 4. The exemption under section 2 shall be in addition to any other exemption allowable under the General Laws; provided, however, that there shall be a dollar cap on all the exemptions granted pursuant to this section equal to 0.25 per cent of the fiscal year's total residential property tax levy for the town, including the levy for any regional high school if not included in the town's tax levy at some subsequent date. In the event that benefits to the applicants may be limited because the percentage established annually by the selectmen would otherwise be exceeded, the benefits shall be allocated by raising the income percentage as required in section 2 as necessary to not exceed the cap. In the event the cap exceeds the need for the exemption, the total cap on the exemptions granted by this act shall be reduced to meet the need.

SECTION 5. A person who seeks to qualify for the exemption under section 2 shall, before the deadline established by the board of assessors of the town of Westford, file an application, on a form to be adopted by the board of assessors of the town, with supporting documentation relative to 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 6. No exemption shall be granted under this act until the department of revenue certifies a residential tax rate for the applicable tax year.

SECTION 7. Acceptance of this act by the town of Westford shall be by an affirmative vote of a majority of the voters at any regular or special town election at which the question of acceptance is placed on the ballot. Sections 1 to 6, inclusive, shall take effect 30 days after an affirmative vote by the town.

SECTION 8. This act may be revoked by an affirmative vote of a majority of the voters at any regular or special town election at which the question of revocation is placed on the ballot. Revocation of sections 1 to 6, inclusive, shall take effect 30 days after an affirmative vote of the town to revoke those sections.

SECTION 9. This act shall expire after 3 years of implementation of the exemption.

SECTION 10. This act shall take effect upon its passage.

House of Representatives, January 5, 2021.

Passed to be enacted,

*Paul J. Morone*, Speaker.

In Senate, January 5, 2021.

Passed to be enacted,

*Stuart U. Farnsworth*, President.

*January 11*, 2021.

Approved,

at *1* o'clock and *19* minutes, *P*. M.

*Charles D. Bass*  
Governor.