

HOUSE No. 2322

By Representative Hall of Westford and Senator Panagiotakos, joint petition of Geoffrey D. Hall and Steven C. Panagiotakos for legislation to provide real property tax relief for certain senior citizens in the town of Westford. Revenue. [Local Approval Received.].

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT PROVIDING REAL PROPERTY TAX RELIEF FOR CERTAIN SENIOR CITIZENS OF THE TOWN OF WESTFORD.

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 Chapter 59 of the General Laws or any other
2 general or special law to the contrary, the board of assessors of the
3 town of Westford shall upon application cap the property tax levy at
4 the calculated tax levy on January 1 of the year that on application
5 thereof in first mode for any resident who is 65 years of age or older
6 as of the year of application and who has been a resident for 10
7 years of more in the town, has paid property taxes for 10 years or
8 more and utilizes the property as his principal residence. Applicants
9 shall meet the following income and asset requirements for eligi-
10 bility, if single incomes of \$50,000 or less, if married \$60,000 or less
11 and assets of \$75,000 or less not including the primary residence and
12 1 motor vehicle registered to the applicant. The assessments and tax
13 rate changes of senior qualified properties shall be recalculated on
14 an annual basis. The lesser of the calculations will prevail as the
15 property tax levy for that year.

16 Participation in this program is nullified when the homeowner
17 who is 65 or older moves permanently from the property or the
18 property is sold and deeded to a new owner. The board of assessors
19 shall prepare a simple application for participation in the program
20 and shall oversee its administration. Participation in this program
21 shall preclude the applicant from any other tax relief available under
22 said Chapter 59 or other laws of the Commonwealth. In no instance
23 shall the amount by which this program reduces a person's property

24 tax liability be considered income for the purpose of taxation. This
25 program shall begin in July 1, 2002 with the property tax levy
26 capped at its January 1, 2002 levy.