

HOUSE No. 2830

By Ms. Atkins of Concord, petition of Cory Atkins relative to real estate tax exemptions for elderly persons in the town of Concord. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT TO PROVIDE FOR A SENIOR PROPERTY TAX EXEMPTION IN THE TOWN OF CONCORD.

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. This exemption may be selected in lieu of but not in
2 addition to clauses 41C and 17D of Section 5 of Chapter 59 of the
3 General Laws. A person upon reaching his or her seventieth birthday
4 who has been the assessed owner of his or her primary residence
5 located in the town of Concord for not less than 20 consecutive
6 years, may claim an exemption of \$1,500 on said property. In addi-
7 tion, the assessed owner shall have an annual adjusted gross income
8 of \$30,000 or less if single, or \$50,000 or less for a married couple.
9 The maximum whole estate shall not exceed \$100,000 for a single
10 person and \$125,000 for a married couple, excluding the primary
11 residence. The exemption shall be valid beginning with the fiscal
12 year that follows the fiscal year in which the qualifying birthday
13 falls.

1 SECTION 2. Any assessed owner claiming said exemption shall
2 file an application to the board of assessors by April 1 for the fiscal
3 year which starts on the preceding July 1, and said application must
4 be made each year.

1 SECTION 3. No more than one such exemption per property may
2 be granted pursuant to this act irrespective of the number of quali-
3 fying co-owners.