

SENATE NO. 1704

AN ACT PROVIDING FOR AN ADDITIONAL TAX EXEMPTION FOR CERTAIN CITIZENS IN THE TOWN OF SHERBORN

*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. Notwithstanding the provisions of section 5 of chapter 59 of the General Laws or
2 any other general or special law to the contrary, upon reaching his 80th birthday, an assessed
3 owner of his primary residence in the town of Sherborn, who has been the assessed owner of the
4 residence for not less than 30 consecutive years may claim an exemption from taxation on 50%
5 of the assessed value of the land, building lot only, on which the residence is located. The
6 exemption shall be valid beginning with fiscal year immediately following said 80th birthday.

7 SECTION 2. Any assessed owner claiming the exemption provided in section 1 shall file an
8 application with the board of assessors not later than January 1 preceding the fiscal year for
9 which the exemption is sought and such application shall be made annually.

10 SECTION 3. The exemption provided in section 1 shall not be available for any residence
11 which is also the residence of any school aged child.

12 SECTION 4. No exemption provided in section 1 shall exceed 25% of the average single-family
13 residence bill as determined by the department of revenue for the town of Sherborn for the fiscal
14 year immediately preceding the fiscal year for which the exemption is sought. No more than 1
15 such exemption shall be given to a qualifying residence.

16 SECTION 5. An assessed owner of a primary residence who is a surviving spouse of an
17 assessed owner who qualified for the exemption provided in section 1, shall qualify for said

- 18 exemption notwithstanding being less than 80 years of age prior to the start of the fiscal year for
- 19 which the exemption is sought.