

Chapter 91 of the Acts of 2010

AN ACT PROVIDING A TAX EXEMPTION FOR CERTAIN QUALIFYING REAL ESTATE IN THE TOWN OF HAMILTON.

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 Hamilton, and as established more specifically by the board of selectmen in said town annually under section 2, there shall be a cap on property taxes equal to 10 per cent of the total annual household income, except that in no event shall property taxes be reduced by more than 50 per cent of the tax due, including all tax abatements and exemptions, but excluding state circuit breakers. The exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer for income tax purposes.

SECTION 2. Real property shall qualify for the exemption set forth in section 1 if all the following criteria are met:

- (a) the qualifying real estate is owned and occupied by a person or family where the total annual household income shall not exceed the following ranges: single applicant \$33,000 to \$49,499; married applicant filing jointly \$49,500 to \$74,250;
- (b) the qualifying real estate is owned and occupied by at least 1 person having reached age 65 or 70 at the close of the previous tax year, as established annually by the board of selectmen for such tax year;
- (c) the qualifying real estate is owned and occupied by the applicant at least 6 months plus 1 day each year;
- (d) the applicant has resided in the town of Hamilton for at least 10 consecutive years before filing an application for the exemption; and
- (e) the maximum assessed value of the applicant's primary residence is no greater than the median assessed value of a single family residence in the town of Hamilton plus 10 per cent, as measured for the tax year immediately previous to the tax year for which the application for exemption is filed.

SECTION 3. The exemption provided for in this act shall be in addition to any other exemption allowable under the General Laws, except that there shall be a dollar cap of \$175,000 for all tax abatements, excluding circuit breakers. After the first year of enactment, the total cap of all real estate abatements, excluding circuit breakers, may be set annually by the board of selectmen within a range of \$175,000 to \$350,000.

SECTION 4. A person who seeks to qualify for this exemption shall file with the board of assessors an application for abatement on a form to be adopted by the board of selectmen and available at the assessor's office with the supporting documentation as described in the application. The application shall be filed by January 31 each year for

which the applicant seeks the exemption for the fiscal year commencing the following July 1.

SECTION 5. For the purposes of this act, "parcel" shall be a unit of real property as defined by the assessors in accordance with the deed for the property and shall include a condominium unit.

SECTION 6. For purposes of the exemption, "total annual household income" shall be the sum of the applicant's "total taxable 5.3 per cent income" on Massachusetts Form 1 and those same incomes for other income-producing members of the household. The income shall be increased by amounts that may have been excluded or subtracted from calculation, such as income from social security benefits, cash public assistance, tax-exempt interest and dividends, capital gains, income from a partnership or trust, returns on capital reported on schedule C and excluded income from any other source.

SECTION 7. Acceptance of this act by the town of Hamilton shall be by an affirmative vote of a majority of the voters at any regular or special election at which the question of acceptance was placed on the ballot and, if necessary, by approval of the appropriate override. This act shall become effective on the thirtieth day following the affirmative vote.

SECTION 8. The acceptance of 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 has been placed on the ballot by a two-thirds vote of then sitting members of the board of selectmen. Revocation of this act shall become effective on the thirtieth day following that affirmative vote.

SECTION 9. After 1 year of implementation, the board of selectmen of the town of Hamilton, after a public hearing, may vote to suspend implementation of this act for any year. Acceptance of this act by the town of Hamilton shall automatically expire after 3 years of implementation unless reaffirmed by the affirmative vote of a majority of the voters at a town meeting and no further action of the general court shall be necessary.

Approved, April 28, 2010.

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