

SENATE No.

[LOCAL APPROVAL RECEIVED.]

The Commonwealth of Massachusetts

PRESENTED BY:

Brown, Scott (SEN)

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act providing for an additional tax exemption for certain citizens in the town of Sherborn

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Brown, Scott (SEN)	Norfolk, Bristol and Middlesex
David P. Linsky	5th Middlesex

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01704 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

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

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

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

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

17 SECTION 5. An assessed owner of a primary residence who is a surviving spouse of an
18 assessed owner, who qualified for the exemption provided in section 1, shall qualify for said
19 exemption notwithstanding being less than 80 years of age prior to the start of the fiscal year for
20 which the exemption is sought.