

HOUSE No. 3099

The Commonwealth of Massachusetts

PRESENTED BY:

William C. Galvin

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 adoption of the accompanying bill:

An Act authorizing the establishment of a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William C. Galvin</i>	<i>6th Norfolk</i>	<i>1/14/2025</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Norfolk</i>	<i>9/10/2025</i>
<i>Kristin E. Kassner</i>	<i>2nd Essex</i>	<i>9/10/2025</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>9/10/2025</i>

HOUSE No. 3099

By Representative Galvin of Canton, a petition (accompanied by bill, House, No. 3099) of William C. Galvin relative to the establishment of a municipal option means tested senior citizen property tax exemption. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act authorizing the establishment of a means tested senior citizen property tax exemption.

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. In any city or town which accepts this section.

2 SECTION 2. With respect to each qualifying parcel of real property classified as Class
3 One, Residential in the municipality, there shall be an exemption from property tax in an amount
4 to be set annually by the Board of Assessors of the municipality, or the City Council or Select
5 Board, to be decided by the legislative body at the time of adoption by the municipality, as
6 provided for in section 3. The exemption shall be applied to the domicile of the taxpayer only.
7 For the purposes of this act, ‘parcel’ shall be a unit of real property as defined by the Board of
8 Assessors of the municipality under the deed for the property and shall include residential
9 condominium units. The exemption provided for herein shall be in addition to any and all other
10 exemptions allowed by the General Laws.

11 SECTION 3. Real property shall qualify for the exemption pursuant to Section 2 if all of
12 the following criteria are met:

13 1. The qualifying real property is owned and occupied by a person whose prior calendar
14 year's income would make the person eligible for the circuit breaker income tax credit pursuant
15 to Subsection (k) of Section 6 of Chapter 62 of the General Laws;

16 2. The qualifying real property is owned by a single applicant age 65 or older at the close
17 of the previous calendar year or jointly by persons either of whom is age 65 or above at the close
18 of the previous calendar year, if the joint applicant is 60 years of age or older;

19 3. The qualifying real property is owned and occupied by the applicant or joint applicants
20 as their domicile;

21 4. The applicant or at least one of the joint applicants has been domiciled and owned real
22 property in the municipality for at least 10 consecutive years before filing an application for the
23 exemption;

24 5. The assessed value of the domicile is no greater than the prior fiscal year's maximum
25 assessed value for qualification for the circuit breaker income tax credit pursuant to said
26 Subsection (k) of said Section 6 of said Chapter 62, as adjusted annually by the Department of
27 Revenue, or the average single-family dwelling value for the municipality, to be decided by the
28 legislative body at the time of adoption by the municipality; and

29 6. The local Board of Assessors has approved the application.

30 SECTION 4. The Board of Assessors for the municipality, or the City Council or Select
31 Board, shall annually set the exemption amount provided for in section 2; provided that the
32 amount of the exemption shall be within a range of fifty (50) percent to 200 (two hundred)
33 percent of the amount of the circuit breaker income tax credit pursuant to Subsection (k) of

34 Section 6 of Chapter 62 of the General Laws, as adjusted annually by the Department of
35 Revenue, for which the applicant qualified in the previous year. The total amount to be exempted
36 by this act shall be allocated proportionally within the tax levy on all residential taxpayers, or
37 through the Assessors' Overlay account, to be decided by the legislative body at the time of
38 adoption by the municipality.

39 SECTION 5. A person who seeks to qualify for the exemption pursuant to section 2 shall,
40 before the deadline established by the local Board of Assessors, file an application, on a form to
41 be adopted by the local Board of Assessors, with the supporting documentation of the applicant's
42 income and assets as described in the application. The application shall be filed each fiscal year
43 for which the applicant seeks the exemption. The local Board of Assessors may deny an
44 application for an exemption pursuant to section 2 if they find the applicant has excessive assets
45 that place the applicant outside the category of intended recipients of the senior exemption
46 created by this act. A person who seeks to qualify for the exemption pursuant to section 2, but
47 who also receives a M.G.L. Ch. 59 § 5 Clause 41A Tax Deferral, shall have their eligibility
48 reviewed by the Board of Assessors to determine the amount of circuit breaker credit.

49 SECTION 6. No exemption shall be granted under this act until the Department of
50 Revenue certifies a residential tax rate for the applicable tax year.