

HOUSE No. 3280

The Commonwealth of Massachusetts

PRESENTED BY:

Steven George Xiarhos, (BY REQUEST)

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 relative to unreasonable property tax increases.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Andrew Macdonald</i>	<i>152 Old County Rd, Sandwich, MA 02537</i>	<i>1/17/2025</i>

HOUSE No. 3280

By Representative Xiarhos of Barnstable (by request), a petition (accompanied by bill, House, No. 3280) of Andrew Macdonald relative to property tax increases. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to unreasonable property tax increases.

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. Section 38 of chapter 59 of the General Laws is hereby amended by adding
2 the following subsections:-

3 (a) In any given fiscal year, the assessed value of an existing residential property, defined
4 as a property not classified as new construction or fully reconstructed, shall not result in an
5 increase in property taxes of more than 20% over the taxes assessed in the previous fiscal year.

6 (b) Properties that have been reassessed due to a triggering event as defined under
7 existing law, including the sale of comparable properties within a 2% sample size, shall not be
8 subject to further reassessment or additional concurrent property tax increases for a period of at
9 least three fiscal years following the initial reassessment.

10 (c) For the purposes of this section, “existing residential properties” shall include homes
11 constructed prior to the sale or reconstruction of comparable properties within the triggering
12 event sample size.

13 SECTION 2. The Massachusetts Department of Revenue shall provide guidelines for
14 implementation and monitor compliance by municipalities. Homeowners shall have the right to
15 appeal any assessment that violates the provisions of this act through the established appeals
16 process.

17 SECTION 3. If any provision of this act is found to be invalid or unenforceable, the
18 remaining provisions shall remain in full force and effect.