

HOUSE No. 3904

The Commonwealth of Massachusetts

PRESENTED BY:

Christopher J. Worrell

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 senior tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Christopher J. Worrell</i>	<i>5th Suffolk</i>	<i>2/3/2025</i>
<i>Russell E. Holmes</i>	<i>6th Suffolk</i>	<i>5/20/2025</i>
<i>John Francis Moran</i>	<i>9th Suffolk</i>	<i>6/17/2025</i>

HOUSE No. 3904

By Representative Worrell of Boston, a petition (accompanied by bill, House, No. 3904) of Christopher J. Worrell (with the approval of mayor and city council) relative to a senior homeowner property tax exemption in the city of Boston. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act relative to senior 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. Notwithstanding clause 41C of section 5 of chapter 59 or any other general
2 or special law to the contrary, with respect to real property in the City of Boston the following
3 factors determining exemption for real property under clause 41C of section 5 of chapter 59 shall
4 be adjusted as follows: (1) increasing the sum of \$500 contained in the first sentence of clause
5 41C to \$1,500; (2) increasing the amounts contained in subclause (B) of said first sentence
6 whenever they appear in said subclause from \$13,000 dollars and from \$15,000 dollars to fifty
7 percent of Area Median Income as adjusted for household size, as is published annually by the
8 U.S. Department of Housing and Urban Development, as required by Section 8 of the Federal
9 Housing Act of 1937 (42 USC Section 1437f), as amended, and the relevant year of the
10 calculation shall be the most recent figure available as of July 1 of the start of the fiscal year to
11 which the exemption is sought; and (3) increasing the amounts contained in subclause (C) of said
12 first sentence whenever they appear in said subclause from \$28,000 dollars to not more than

13 \$80,000 and from \$30,000 to not more than \$110,000. These adjustments shall not be further
14 modified by the second sentence of clause 41C of section 5 of chapter 59.

15 SECTION 2.

16 The provisions of this act are severable and if any provision, or portion thereof, should be
17 held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such
18 unconstitutionality or invalidity shall not affect the remaining provisions, which remain in full
19 force and effect.

20 SECTION 3.

21 This act shall take effect upon its passage.