

HOUSE No. 4051

The Commonwealth of Massachusetts

PRESENTED BY:

Rita A. Mendes

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 establishing a municipal tax assessment increase limit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Rita A. Mendes</i>	<i>11th Plymouth</i>	<i>1/17/2025</i>

HOUSE No. 4051

By Representative Mendes of Brockton, a petition (accompanied by bill, House, No. 4051) of Rita A. Mendes for legislation to establish a municipal tax assessment increase limit. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to establishing a municipal tax assessment increase limit.

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 56 of chapter 40 of the General Laws, as appearing in the 2022 Official Edition,
2 is hereby amended by inserting after the first paragraph the following 2 paragraphs:-

3 A city or town shall have discretionary authority to determine: (i) the residential tax rate
4 factor shift and portion of tax levy to be paid by commercial, industrial and personal property
5 classes without being bound by the commissioner of revenue pursuant to section 1A of chapter
6 58; and (ii) if properties should be subject to higher taxation that are registered as derelict or
7 abandoned residential, commercial or industrial property for a period of at least 5 years.

8 A city or town may apply for hardship to the commissioner of revenue to cover the tax
9 levy for any shortfall of property tax revenue collected during periods when the commissioner
10 has collected a tax surplus. The amount to be applied for cannot exceed 5 per cent of the total tax
11 levy amount of any city or town applying.