HOUSE DOCKET, NO. 5651 FILED ON: 2/6/2026

HOUSE . . . . . No. 5298

The Commonwealth of Massachusetts

PRESENTED BY:

Kristin E. Kassner

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 property tax credits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Kristin E. Kassner	*2nd Essex*	*2/6/2026*
Lydia Edwards	*Third Suffolk*	*2/9/2026*
Lisa Field	*3rd Bristol*	*2/14/2026*
Colleen M. Garry	*36th Middlesex*	*2/11/2026*
Patrick Joseph Kearney	*4th Plymouth*	*2/10/2026*
Steven J. Ouellette	*8th Bristol*	*3/4/2026*
Margaret R. Scarsdale	*1st Middlesex*	*3/9/2026*
Bud L. Williams	*11th Hampden*	*2/25/2026*

HOUSE DOCKET, NO. 5651 FILED ON: 2/6/2026

HOUSE . . . . . No. 5298

By Representative Kassner of Hamilton, a petition (subject to Joint Rule 12) of Kristin E. Kassner and others relative to senior property tax credits. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to senior property tax credits.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Paragraph (1) of subsection (k) of section 6 of chapter 62 of the General Laws , as appearing in the 2024 Official Edition, is hereby amended by inserting after the word "paid", in line 392, the following words:- or deferred.

SECTION 2. Said subsection (k) of said section 6 of said chapter 62, as so appearing, is hereby further amended by adding the following 4 paragraphs:-

(10) No credit shall be provided by this subsection for a property tax deferral unless there is a tax deferral and recovery agreement entered into between the owner or owners of the real property and the board of assessors of the city or town where the property is located pursuant to clause Forty-first A of section 5 of chapter 59.

(11) In the event of default or nonpayment of taxes deferred pursuant to clause Forty-first A of section 5 of chapter 59 upon such time as the deferred taxes become due for repayment, the department of revenue may claw back or collect the amount credited pursuant to this subsection.

(12) Property tax deferral repayments collected by the board of assessors of the city or town where the property is located pursuant to clause Forty-first A of section 5 of chapter 59 shall not be included in the calculation of the owner or owners of the real property credit pursuant to this subsection.

(13) Cities and towns shall annually report the following information to the department of revenue:

(i) the name of the owner or owners of the real property participating in the tax deferral and recovery agreements entered into with the city or town pursuant to clause Forty-first A of section 5 of chapter 59;

(ii) the annual amount of taxes deferred by the owner or owners of the real property participating in the tax deferral and recovery agreements; and

(iii) total amount of taxes deferred over the lifetime of the owner or owners of the real property who participated in the tax deferral and recovery agreement.