

HOUSE No. 5392

Substituted by the House, on motion of Mr. Walsh of Peabody, for a bill with the same title (House, No. 4526) [Local Approval Received]. April 30, 2026.

The Commonwealth of Massachusetts

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

An Act authorizing the town of North Attleborough to establish 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. The purpose of this act is to provide targeted, means-tested property tax
2 relief to qualifying senior residents of the city known as the town of North Attleborough who
3 meet certain eligibility requirements established by this act and the North Attleborough town
4 council.

5 SECTION 2. With respect to each qualifying parcel of real property classified as class 1,
6 residential in the city known as the town of North Attleborough, there shall be an exemption
7 from the property tax in an amount to be set annually by the town council as provided in section
8 3. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this
9 act, “parcel” shall mean a unit of real property as defined by the board of assessors of the city
10 known as the town of North Attleborough under the deed for the property and shall include a
11 condominium unit, as well as single and 2-family dwelling. The exemption provided for in this
12 section shall be in addition to any other exemptions allowed pursuant to the General Laws.

13 SECTION 3. The board of assessors of the city known as the town of North Attleborough
14 may deny an application for exemption if the board finds that the applicant has excessive assets,
15 as defined by the town council of the city known as the town of North Attleborough, that place
16 the applicant outside of the intended recipients of the senior exemption established pursuant to
17 this act. Real property shall qualify for the exemption pursuant to section 1 if the following
18 criteria are met:

19 (i) the qualifying real property is owned and occupied by a person whose household
20 income does not exceed the annually defined threshold as established by the town council;
21 provided, that the initial income limits shall be set by the town council annually; and provided
22 further, that the initial income limits are as follows: (A) single applicant: \$70,000; (B) head of
23 household: \$80,000; and (C) joint applicants: \$90,000;

24 (ii) the qualifying real property is owned as of July 1 of the fiscal year by a single
25 applicant who meets the normal, full social security retirement age, currently 67 years of age;
26 provided, that for joint applicants, the co-applicant must also be at least the minimum retirement
27 age, currently 62 years of age;

28 (iii) the qualifying real property is owned and occupied by the applicant or joint
29 applicants as their domicile;

30 (iv) the applicant has owned and resided in a single-family or 2-family dwelling or
31 condominium in the city known as the town of North Attleborough for not less than 10
32 consecutive years before filing an application for the exemption; provided, that if the property is
33 held in trust, the applicant must have a beneficial interest in the trust;

34 (v) the maximum assessed value of the domicile is not greater than the prior year's
35 average of the qualifying class as determined by the board of assessors;

36 (vi) the board of assessors has approved the application for the exemption; and

37 (vii) the applicant is not a current participant in the senior tax work-off program pursuant
38 to section 5k of chapter 59 of the General Laws for the same fiscal year.

39 SECTION 4. The town council of the city known as the town of North Attleborough shall
40 annually set the exemption amount provided for in section 1. The exemption shall only apply to
41 the residential portion of the parcel. The total amount exempted by this act shall be allocated
42 proportionally within the tax levy on all residential taxpayers.

43 SECTION 5. A person who seeks to qualify for the exemption pursuant to section 1 shall,
44 before September 1 of the applicable fiscal year, file an application with the board of assessor's
45 office, on a form adopted by the board of assessors of the city known as the town of North
46 Attleborough, with the supporting documentation of the applicant's income and assets as
47 described in the application. The application shall be filed each year for which the applicant
48 seeks the exemption.

49 SECTION 6. No exemption shall be granted pursuant to this act until the department of
50 revenue certifies a residential tax rate for the applicable tax year where the total exemption
51 amount is raised by a burden shift within the residential tax levy.

52 SECTION 7. The exemption provided in this act shall expire 3 years after the effective
53 date of this act; provided, however, that the city known as the town of North Attleborough may
54 reauthorize the exemption for additional 3-year intervals by a vote of the town council.

SECTION 8. This act shall take effect upon its passage.