

HOUSE No. 5696

Substituted by the House, on motion of Mr. Walsh of Peabody, for a bill with the same title
(House, No. 4094) [Local Approval Received]. October 19, 2026.

The Commonwealth of Massachusetts

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

An Act relative to the establishment of a Milton means-tested 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. With respect to each qualifying parcel of real property classified as Class
2 One, residential according to the classification by the board of assessors for the town of Milton,
3 there shall be a senior, means-tested exemption from the property tax otherwise payable with
4 respect to such qualifying parcel in an amount to be determined annually by the select board as
5 described herein. For the purposes of this act, a “qualifying parcel” shall be a unit of real
6 property as defined by the board of assessors under the deed for the property as Class One,
7 residential, including a condominium unit. The exemption provided for herein shall be in
8 addition to any and all other exemptions allowed by the General Laws.

9 SECTION 2. A taxpayer shall qualify for the exemption established in section 1 only if
10 all of the following criteria are met:

(i) the qualifying parcel is owned and occupied by 1 or more natural persons who applied for and received the circuit breaker income tax credit the previous calendar year under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying parcel is owned: (1) by a single taxpayer age 65 or older; or (2) jointly by 1 or more taxpayers; provided, that 1 owner is age 65 or older and all other owners are age 60 or older in each case as determined as of December 31st of the previous calendar year;

(iii) the qualifying parcel is the domicile of the taxpayer or taxpayers;

(iv) the applicant taxpayer, or at least 1 of the joint applicants, has been domiciled and owned a residential unit of real property in the town of Milton for at least 10 consecutive years prior to filing an application for this exemption;

(v) the maximum assessed value of the domicile is no greater than the prior fiscal year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue;

(vi) property taxes shall not be reduced by more than 50 per cent by this exemption; and

(vii) the board of assessors has approved the application.

The board of assessors may deny an application if they find the applicant has excessive assets that place them outside of the intended recipients of the senior exemption created by this act. The board of assessors shall adopt a policy for approvals and denials of applications.

SECTION 3. The select board shall set the exemption amount provided for in section 1, provided that the amount of the exemption shall be within a range of 50 per cent to 100 per cent

of the amount of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws that the applicant received in the previous year. The total amount exempted by this act shall be allocated proportionally within the tax levy on all taxpayers or shall be funded by an appropriation or transfer from existing funds, or both and shall not exceed 1 per cent of the municipality's tax levy.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors, file an application, on a form to be adopted by the board of assessors, with the supporting documentation of the applicant's income and assets as described in the application including a copy of the filed income tax return of the applicant showing the circuit breaker tax credit. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted under this act until the department of revenue certifies a tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the tax levy or by an appropriation or transfer from existing funds, or both.