

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Adam J. Scanlon*

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*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 municipal property tax reform.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>1/6/2025</i>

**HOUSE . . . . . No.**

[Pin Slip]

**The Commonwealth of Massachusetts**

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

An Act relative to municipal property tax reform.

*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. Said chapter 41, as so appearing, is hereby further amended by inserting after  
2 section 30B the following section:-

3 Section 30B1/2. Notwithstanding any general or special law, charter provision or local  
4 bylaw, ordinance or vote to the contrary, in any city or town that accepts this section, the chief  
5 executive officer of the city or town, may, on behalf of the city or town, enter into an agreement  
6 with 1 or more cities or towns to form a regional board of assessors. The regional board of  
7 assessors shall have all the powers and responsibilities outlined in general law for local boards of  
8 assessors and will assume all the activities and undertakings of the local board of assessors for  
9 each member city and town.

10 The agreement shall provide for:

11 (i) the division, merger or consolidation of administrative functions between or among  
12 the parties;

- 13           (ii) the financing of the joint undertaking;
- 14           (iii) the rights and responsibilities of the parties with respect to the direction and  
15 supervision of the work to be performed and with respect to the administration of the regional  
16 board of assessors office, including the receipt and disbursement of funds, the maintenance of  
17 accounts and records and the auditing of accounts;
- 18           (iv) annual reports of the regional board of assessors to the constituent parties;
- 19           (v) the duration of the agreement and procedures for amendment, withdrawal or  
20 termination thereof; and
- 21           (vi) any other necessary or appropriate matter as agreed to by the chief executive officers  
22 of the city or town.

23           With the approval of the member cities and towns, the regional board of assessors may  
24 appoint assistant assessors pursuant to section 25A of chapter 41. Member cities and towns may,  
25 in their individual capacity, employ a local assessor and support staff who shall be responsible  
26 for estimating the value of the real and personal estate for such city or town and who shall report  
27 to the regional board of assessors. Otherwise, member cities and towns may permit the regional  
28 board of assessors to hire a regional assessor or assessors and support staff who shall be  
29 responsible for estimating the value of the real and personal estate in each such city or town and  
30 who shall report to the regional board of assessors. A city or town may become a party to an  
31 existing agreement with the approval of a majority of the other members.

32           An agreement under this section may also provide for the employment of necessary staff  
33 to perform administrative functions. Any joint costs associated with the regional board of

34 assessors shall be identified in the agreement and subject to appropriation by each member city  
35 or town and accounted for in accordance with the procedures identified in section 4A of chapter  
36 40. Subject to the rules and regulations established by the commissioner of revenue pursuant to  
37 section 1 of chapter 58, the agreement shall provide for qualifications, terms and conditions of  
38 employment for the members of the regional board of assessors and employees of the office. The  
39 agreement may provide for inclusion of the regional board of assessor employees in insurance,  
40 retirement programs and other benefit programs of one of the member parties, but all parties to  
41 the agreement shall pay a proportionate share of the current and future costs of benefits  
42 associated with the appointment or employment of all persons performing services for them  
43 during the duration of the agreement. A city or town who is a party to such an agreement shall  
44 include employees under the agreement in such programs in accordance with the terms of the  
45 agreement.

46 Unless otherwise agreed to by all member municipalities, the number of persons on the  
47 regional board of assessors shall be at least equal to the number of member cities and towns.

48 Unless otherwise agreed to by all member municipalities, each city or town shall have at least 1  
49 person appointed by the chief executive officer of that city or town to the regional board of  
50 assessors. The number of assessors on the regional board may exceed the number of member  
51 municipalities if so agreed and such an agreement shall provide for the appointment of such  
52 additional board members. Any vacancies shall be filled by the applicable member municipality  
53 forthwith, who may also appoint a temporary board member until such time that a permanent  
54 replacement is appointed unless a different process is agreed to by all member municipalities.

55 Unless otherwise designated in the agreement, an agreement made pursuant to this  
56 section shall go into effect on the first day of the fiscal year after this section has been accepted

57 and the agreement has been finalized by all member municipalities; provided, however, no  
58 agreement or amendment to an agreement made pursuant to this section shall take effect until it  
59 has been approved in writing by the commissioner of revenue.

60 Notwithstanding any general or special law, charter provision or local bylaw or ordinance  
61 to the contrary, once in effect, the local board of assessors of the member municipalities, whether  
62 elected or appointed, shall be considered abolished. Any incumbent of the local board of  
63 assessors serving at the time of acceptance shall continue to hold said office and to perform the  
64 duties thereof until the effective date as described in the preceding paragraph.

65 Section 2. Clause Forty-first C of said section 5 of said chapter 59, as so appearing, is  
66 hereby amended by striking out, in line 1371, the words “by not more than 100 per cent” and  
67 inserting in place thereof the following words:- an amount to be determined locally.

68 Section 3. Said section 5 of said chapter 59, as so appearing, is hereby further amended  
69 by striking out clause Forty-third and inserting in place thereof the following clause:-

70 Forty-third, Real estate of the surviving minor children, including adopted children, of a  
71 police officer or firefighter killed in the line of duty as such police officer or firefighter; provided  
72 that such real estate is owned, including real estate that is owned by a trustee, conservator or  
73 other fiduciary for the benefit of the surviving minor children, and occupied by such children as  
74 their domicile, and provided, further, that no real estate shall be so exempt which the assessors  
75 shall adjudge has been conveyed to such children to evade taxation.

76 Section 4. Said section 5 of said chapter 59, as so appearing, is hereby further amended  
77 by adding the following 2 clauses:-

78           Fifty-ninth. In any city or town that accepts this clause, a person whose domicile is  
79 owned by a trustee, conservator or other fiduciary for the person’s benefit shall be deemed the  
80 owner of the domicile for purposes of an exemption under any clause listed in the third  
81 paragraph of section 59 or a deferral under clause Eighteenth A or Forty-first A of this section  
82 and shall be granted the exemption provided the person is otherwise eligible under such clause.

83           Sixtieth. In a city or town that accepts this section and is certified by the commissioner to  
84 be assessing all property at full and fair cash valuation, an abatement granted pursuant to any  
85 clause specifically listed in the first paragraph of section 5 shall be increased annually by an  
86 amount not to exceed the increase in the cost of living as determined by the Consumer Price  
87 Index for such year. The department of revenue shall annually inform each city or town that  
88 accepts this clause of the amount of this increase.

89           Section 6. Said chapter 59, as so appearing, is hereby further amended by inserting after  
90 section 5O the following section:-

91           Section 5P. (a) In a city or town that accepts this section, there shall be an exemption for  
92 income and age qualified domiciliary homeowners as provided herein. For the purposes of this  
93 section, “parcel” shall mean a unit of real property as defined by the board of assessors under the  
94 deed for the property and shall include condominium units. The exemption provided for herein  
95 shall be in addition to any other exemptions allowed by the General Laws.

96           (b) With respect to each qualifying parcel of real property classified as class one,  
97 residential in the municipality, there shall be an exemption from the property tax in an amount to  
98 be set annually by the chief executive officer as provided in paragraph (d). The exemption shall  
99 be applied to the domicile of the taxpayer.

100 (c) A parcel of real property shall qualify for the exemption under this section if each of  
101 the following criteria is met:

102 (i) The qualifying real property is owned and occupied by a person whose income from  
103 the prior year would make the person eligible for the income tax credit allowed under subsection  
104 (k) of section 6 of chapter 62;

105 (ii) The qualifying real property is owned by a single applicant age 65 or older as of July  
106 1 of the applicable fiscal year or jointly by persons either of whom is age 65 or above as of July  
107 1 of the applicable fiscal year and the joint applicant is 60 years of age or older;

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

110 (iv) The applicant or at least 1 of the joint applicants has been domiciled and owned a  
111 home in the municipality for at least 10 consecutive years before filing an application for the  
112 exemption;

113 (v) The assessed value of the domicile is not greater than the prior year's maximum  
114 assessed value for qualification for the income tax credit allowed under subsection (k) of section  
115 6 of chapter 62, as adjusted annually by the commissioner of revenue;

116 (vi) The total assets of the applicant do not exceed any asset limitations established by the  
117 chief executive officer under paragraph (e) to determine eligibility for this exemption; and

118 (vi) The board of assessors has approved the application.

119 (d) The chief executive officer shall annually determine the exemption amount, which  
120 shall not be more than two hundred per cent of the maximum amount of the income tax credit

121 allowed under subsection (k) of section 6 of chapter 62 for which the applicant qualified in the  
122 previous year.

123 (e) The chief executive officer may establish limits on the total assets that may be owned  
124 by an applicant for purposes of eligibility.

125 (f) A person who seeks to qualify for the exemption shall, on or before April 1 of the  
126 applicable tax year, or within 3 months after the bill or notice of assessment was sent, whichever  
127 is later, file an application, on a form to be adopted by the board of assessors, containing  
128 supporting documentation to demonstrate the applicant's income and assets as described in the  
129 application. The application shall be filed each year for which the applicant seeks the exemption.

130 (g) The total amount exempted by this section shall be allocated proportionally within the  
131 residential tax levy. No exemption shall be granted under this section until the commissioner of  
132 revenue certifies a residential tax rate for the applicable tax year.