

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

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*James K. Hawkins and David F. DeCoste*

*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 to provide municipalities with the option to freeze residential tax rate or valuation for the elderly with means tested criteria.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>1/15/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2930 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

An Act to provide municipalities with the option to freeze residential tax rate or valuation for the elderly with means tested criteria.

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

1           - The city or town councils of the various cities and towns of the Commonwealth may  
2 provide, by ordinance, for the freezing of the rate and valuation of taxes on real income from all  
3 sources in excess of a figure as determined by the city council of the various cities and towns, to  
4 any person who is of the requisite age or older or to any person who is totally and permanently  
5 disabled, regardless of age and who does not have income from all sources in excess of a figure  
6 as determined by the city council or select board of the various cities and towns; and provided,  
7 further, that the exemption is not allowed unless the person entitled to it has presented to the  
8 assessors, on or before the last day on which sworn statements may be filed with the assessors  
9 for the year for which the tax freeze is claimed, or for taxes assessed, evidence that he or she is  
10 entitled, which evidence shall stand as long as his or her legal residence remains unchanged.

11            -The board of assessors may deny an application for a freeze of tax or rate or valuation if  
12 they find the applicant has excessive assets that place them outside of the intended recipients of  
13 the senior exemption created by the legislative body of a municipality.

14            A real property shall qualify if all of the following criteria are met: (1) A maximum  
15 valuation of real property as determined by assessor; (2) the real property is owned and occupied  
16 by the applicant or joint applicants as their domicile; (3) the applicant or at least 1 of the joint  
17 applicants has been domiciled in the city or town for at least 10 consecutive years before  
18 applying for the exemption; (4) Income and assets of the applicant or joint applicant is not in  
19 excess of the parameter as determined by the legislative body of the city or town in which the  
20 applicant is applying; (5) The real property owned by a single applicant is of the requisite age  
21 determined by the legislative body of the city or town or older at the close of the previous year or  
22 jointly by persons either of whom have reached the required age or above at the close of the  
23 previous year and if the joint applicant is 65 years of age or older;

24            -The exemptions shall be in addition to any other exemption provided by law, and  
25 provided, further, that the real estate is not taken from the tax rolls and is subject to the bonded  
26 indebtedness of the city or town.