

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*James Arciero*

*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 authorizing cities and towns to provide a residential exemption to senior citizens.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James Arciero</i>	<i>2nd Middlesex</i>	<i>1/13/2025</i>
<i>Peter Barbella</i>		<i>1/13/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 4128 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act authorizing cities and towns to provide a residential exemption to senior citizens.

*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: Chapter 59 of the general laws is hereby amended by inserting Section 50,  
2 as appearing in the 2019 official edition, to read as

3 follows:

4 Section 50. With respect to each parcel of real property classified as Class One,  
5 residential, in each city or town certified by the commissioner

6 to be assessing all property at its full and fair cash valuation, and at the option of the  
7 board of selectmen or mayor, with the approval of the city

8 council, as the case may be, there shall be an exemption equal to not more than 35 per  
9 cent of the average assessed value of all Class One,

10 residential, parcels within such city or town; provided, however, that such an exemption  
11 shall be applied only to the principal residence of a  
12 Senior Citizen taxpayer of age 70 or more, as used by the taxpayer for income tax  
13 purposes. This exemption shall be in addition to any  
14 exemptions allowable under section five; provided, however, that in no instance shall the  
15 taxable valuation of such property after all applicable  
16 exemptions be reduced below ten per cent of its full and fair cash valuation, except  
17 through the applicability of clause Eighteenth of  
18 section five. Where, under the provisions of section five, the exemption is based upon an  
19 amount of tax rather than on valuation, the reduction  
20 of taxable valuation for purposes of the preceding sentence shall be computed by dividing  
21 the said amount of tax by the residential class tax  
22 rate of the city or town and multiplying the result by one thousand dollars. For purposes  
23 of this paragraph, "parcel" shall mean a unit of real  
24 property as defined by the assessors in accordance with the deed for such property and  
25 shall include a condominium unit.  
26 In those cities and towns in which an exemption is made available hereunder, the Senior  
27 Citizen taxpayer aggrieved by the failure to receive  
28 such residential exemption may apply for such residential exemption to the assessors, in  
29 writing, on a form approved by the commissioner, on

30 or before the deadline for an application for exemption under section 59.

31 A timely application filed hereunder shall, for the purposes of this chapter, be treated as a  
32 timely filed application pursuant to section fifty-nine.

33 For purposes of this section, with respect to real property owned by a cooperative  
34 corporation, as defined in section 4 of chapter 157B, that portion

35 which is occupied by a Senior Citizen member, of age 70 or more, pursuant to a  
36 proprietary lease as such member's domicile and is used as such member's

37 principal residence for income tax purposes shall be deemed to be real property owned by  
38 such member for purposes of this section, provided that the portion

39 of the real estate is represented by the member's share or shares of stock in the  
40 cooperative corporation and the percentage of such portion to the whole is the

41 percentage of such member's shares in the cooperative corporation to the total  
42 outstanding stock of the corporation, including shares owned by the

43 corporation. Such portion of such real property shall be eligible for exemption from  
44 taxation pursuant to this section if such member meets all requirements for

45 such exemption. Any exemption so provided shall reduce the taxable valuation of the real  
46 property owned by the cooperative corporation; provided, however,

47 that the reduction in taxes realized thereby shall be credited by the cooperative  
48 corporation against the amount of such taxes otherwise payable by or chargeable to such  
49 member. Nothing in this paragraph shall be construed to affect the tax status of any

- 50 manufactured home or mobile home under this chapter, but shall apply to the land on which such
- 51 manufactured home or mobile home is located if all other requirements of this paragraph are met.
- 52 This paragraph shall take effect in a city or town upon its acceptance by the city or town.