

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Alyson M. Sullivan-Almeida and Kathleen R. LaNatra

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 property tax exemptions for the increased value of a home as a result of certain alterations and improvements to the home.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Alyson M. Sullivan-Almeida</i>	<i>7th Plymouth</i>	<i>1/17/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act relative to property tax exemptions for the increased value of a home as a result of certain alterations and improvements to the home.

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. Section 5 of chapter 59 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by inserting the following definition:

3 “Disabled person”, a person who is unable to engage in substantial gainful activity by
4 reason of medically determinable physical or mental impairment regardless of his or her age,
5 education, and work experience, cannot engage in substantial gainful activity. MGL s. 12A c.
6 71B

7 SECTION 2. Said Chapter 59 of the General Laws, is hereby amended by striking out
8 clause fiftieth and inserting in place thereof the following clause:-

9 Fiftieth, the increased value of residential real property as a result of alterations or
10 improvements thereto, not to exceed \$500 of taxes due; provided, however, that said alterations
11 or improvements are made to provide housing for a person who is not the owner of the premises
12 and who is at least 60 years old or is disabled; provided further, that any such alterations or

13 improvements must be made to a house, consisting of no more than 3 units prior to such
14 alterations or improvements and which is owned and occupied by the applicant as his domicile;
15 and provided, further, that the applicant shall annually furnish to the assessors a statement under
16 oath that the alterations or improvements were made to provide housing for a person who is at
17 least 60 years old or who is disabled. This exemption shall terminate when the premises are no
18 longer occupied by any such elderly or disabled person. No person shall receive more than 1
19 exemption under the provisions of this clause in any fiscal year. This clause shall take effect
20 upon its acceptance by any city or town and shall apply only to alterations or improvements
21 made on or after the date of such acceptance by such city or town.