

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 the town of Reading to establish a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>2/4/2026</i>
<i>Richard M. Haggerty</i>	<i>30th Middlesex</i>	<i>2/6/2026</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act authorizing the town of Reading to establish a means tested senior citizen 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. There shall be an exemption from the property tax for each qualifying
2 parcel of real property classified as class 1 residential in the town of Reading in an amount to be
3 set annually by the select board as provided in section 3. The exemption shall be applied only to
4 the domicile of the taxpayer; provided, however, that for the purposes of this act, “parcel” shall
5 mean a unit of real property as defined by the board of assessors under the deed for the property
6 and shall include a condominium unit. The exemption provided for in this act shall be in addition
7 to any and all other exemptions allowed by the General Laws.

8 SECTION 2. The board of assessors in the town of Reading may deny an application if
9 they find the applicant has excessive assets that place the applicant outside of the intended
10 recipients of the exemption under this act. Real property shall qualify for the exemption under
11 section 1 if:

12 (i) the qualifying real property is owned and occupied by a person whose prior year's
13 income would make the person eligible for the circuit breaker income tax credit under subsection
14 (k) of section 6 of chapter 62 of the General Laws;

15 (ii) the qualifying real property is owned by a single applicant not less than 65 years old at the close of the previous year or jointly by persons either of whom is not less than 65 years old at the close of the previous year and the other joint applicant is not less than 60 years old;

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

20 (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a
21 home in the town for not less than 10 consecutive years before filing an application for the
22 exemption;

27 (vi) the board of assessors has approved the application.

28 SECTION 3. The select board of the town of Reading, shall annually set the exemption
29 amount under section 1 between 100 per cent and 150 per cent of the amount of the circuit
30 breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for
31 which the applicant qualified in the previous year, set annually by the Board of Assessors. The

32 total amount exempted by this act shall be allocated proportionally within the tax levy on all
33 residential taxpayers.

34 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,
35 before the deadline established by the board of assessors of the town of Reading, file an
36 application, on a form to be adopted by the board, with supporting documentation relative to the
37 applicant's income and assets as described in the application. The application shall be filed each
38 year for which the applicant seeks the exemption.

39 SECTION 5. No exemption shall be granted under this act until the department of
40 revenue certifies a residential tax rate for the applicable tax year where the total exemption
41 amount is raised by a burden shift within the residential tax levy.

42 SECTION 6. This act shall expire 3 years after implementation of the exemption under
43 this act.