HOUSE DOCKET, NO. 6445 FILED ON: 11/6/2026

HOUSE . . . . . No.

The Commonwealth of Massachusetts

PRESENTED BY:

Margaret R. Scarsdale and Danillo A. Sena

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 Groton to establish a means-tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Danillo A. Sena	*37th Middlesex*	*11/6/2026*

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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 Groton 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:

SECTION 1. (a) With respect to each qualifying parcel of real property classified as residential in the Town of Groton, and as established more specifically by the select board annually pursuant to section 2, there shall be an exemption from the property tax equal to the total amount of tax that would otherwise be assessed without this exemption plus 50 per cent of the annual water and sewer expense less the sum of: (i) 10 per cent of income or other such percentage of income as determined pursuant to section 3; (ii) the circuit breaker income tax credit pursuant to subsection (k) of section 6 of chapter 62 of the General Laws the applicant received for the year prior to the year for which the application is being filed; and (iii) any Other statutory exemptions or Other forms of property tax relief including the senior tax work off program.

(b) In no event shall this exemption be greater than the cap established on an annual basis by the select board pursuant to section 5. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, "parcel" shall mean a unit of real property as defined

by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed pursuant to the General Laws, unless otherwise removed from the calculation in subsection (a).

SECTION 2. The board of assessors of the town of Groton may deny an application for exemption if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the senior exemption established pursuant to this act. For the purposes of this act, what constitutes excessive assets shall be determined by regulations set by the select board. Real property shall qualify for the exemption pursuant to section I if all of the following criteria are met:

(i) the qualifying real property is owned and occupied by a person whose annual household income does not exceed limitations established by the select board pursuant to section 5;

(ii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons who are 60 years of age or older; provided, that not less than 1 joint owner was 65 years of age or older at the close of the previous year;

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

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

(v) the maximum assessed value of the domicile is not greater than the prior year's average assessed value of a town of Groton single family residence;

(vi) the applicant files for circuit breaker income tax credit pursuant to subsection (k) of chapter 62 of the General Laws, if eligible; and

(vii) the board of assessors approves the application for the exemption.

SECTION 3. The exemption pursuant to section 1 shall be in addition to any other exemption allowable pursuant to the General Laws, except that there shall be a dollar cap for all real estate exemptions available pursuant to this act as set annually by the select board of the town of Groton pursuant to section 5. If benefits to the applicants are limited because the cap established annually by the select board would otherwise be exceeded, the benefits shall be decreased pro rata.

SECTION 4. A person who seeks to qualify for the exemption pursuant to section I shall, before the deadline established by the board of assessors of the town of Groton, file an application, on a form adopted by the board of assessors, with the supporting documentation as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. The select board may, after consultation with the board of assessors and after holding a public hearing for which notice of not less than 7 days provided, promulgate rules and regulations to implement this act.

SECTION 6. This act shall take effect upon its passage.