

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*William C. Galvin*

*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 establishment of a means tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>William C. Galvin</i>	<i>6th Norfolk</i>	<i>1/14/2025</i>

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

[Pin Slip]

**The Commonwealth of Massachusetts**

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

An Act authorizing the establishment of 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. In any city or town which accepts this section.

2 SECTION 2. With respect to each qualifying parcel of real property classified as Class  
3 One, Residential in the municipality, there shall be an exemption from property tax in an amount  
4 to be set annually by the Board of Assessors of the municipality, or the City Council or Select  
5 Board, to be decided by the legislative body at the time of adoption by the municipality, as  
6 provided for in section 3. The exemption shall be applied to the domicile of the taxpayer only.  
7 For the purposes of this act, ‘parcel’ shall be a unit of real property as defined by the Board of  
8 Assessors of the municipality under the deed for the property and shall include residential  
9 condominium units. The exemption provided for herein shall be in addition to any and all other  
10 exemptions allowed by the General Laws.

11 SECTION 3. Real property shall qualify for the exemption pursuant to Section 2 if all of  
12 the following criteria are met:

13           1. The qualifying real property is owned and occupied by a person whose prior calendar  
14 year's income would make the person eligible for the circuit breaker income tax credit pursuant  
15 to Subsection (k) of Section 6 of Chapter 62 of the General Laws;

16           2. The qualifying real property is owned by a single applicant age 65 or older at the close  
17 of the previous calendar year or jointly by persons either of whom is age 65 or above at the close  
18 of the previous calendar year, if the joint applicant is 60 years of age or older;

19           3. The qualifying real property is owned and occupied by the applicant or joint applicants  
20 as their domicile;

21           4. The applicant or at least one of the joint applicants has been domiciled and owned real  
22 property in the municipality for at least 10 consecutive years before filing an application for the  
23 exemption;

24           5. The assessed value of the domicile is no greater than the prior fiscal year's maximum  
25 assessed value for qualification for the circuit breaker income tax credit pursuant to said  
26 Subsection (k) of said Section 6 of said Chapter 62, as adjusted annually by the Department of  
27 Revenue, or the average single-family dwelling value for the municipality, to be decided by the  
28 legislative body at the time of adoption by the municipality; and

29           6. The local Board of Assessors has approved the application.

30           SECTION 4. The Board of Assessors for the municipality, or the City Council or Select  
31 Board, shall annually set the exemption amount provided for in section 2; provided that the  
32 amount of the exemption shall be within a range of fifty (50) percent to 200 (two hundred)  
33 percent of the amount of the circuit breaker income tax credit pursuant to Subsection (k) of

34 Section 6 of Chapter 62 of the General Laws, as adjusted annually by the Department of  
35 Revenue, for which the applicant qualified in the previous year. The total amount to be exempted  
36 by this act shall be allocated proportionally within the tax levy on all residential taxpayers, or  
37 through the Assessors' Overlay account, to be decided by the legislative body at the time of  
38 adoption by the municipality.

39 SECTION 5. A person who seeks to qualify for the exemption pursuant to section 2 shall,  
40 before the deadline established by the local Board of Assessors, file an application, on a form to  
41 be adopted by the local Board of Assessors, with the supporting documentation of the applicant's  
42 income and assets as described in the application. The application shall be filed each fiscal year  
43 for which the applicant seeks the exemption. The local Board of Assessors may deny an  
44 application for an exemption pursuant to section 2 if they find the applicant has excessive assets  
45 that place the applicant outside the category of intended recipients of the senior exemption  
46 created by this act. A person who seeks to qualify for the exemption pursuant to section 2, but  
47 who also receives a M.G.L. Ch. 59 § 5 Clause 41A Tax Deferral, shall have their eligibility  
48 reviewed by the Board of Assessors to determine the amount of circuit breaker credit.

49 SECTION 6. No exemption shall be granted under this act until the Department of  
50 Revenue certifies a residential tax rate for the applicable tax year.