

**SENATE . . . . . No. 1928**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michael D. Brady***

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*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 establishing a municipal tax assessment increase limit.**

\_\_\_\_\_

PETITION OF:

NAME:

*Michael D. Brady*

DISTRICT/ADDRESS:

*Second Plymouth and Norfolk*

**SENATE . . . . . No. 1928**

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By Mr. Brady, a petition (accompanied by bill, Senate, No. 1928) of Michael D. Brady for legislation to establish a municipal tax assessment increase limit. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1760 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act establishing a municipal tax assessment increase limit.

*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 21C of chapter 59 of the General Laws, as appearing in the 2022 Official Edition,  
2 is hereby amended by adding the following paragraph:-

3           (o) The local appropriating authority of any city or town may, by majority vote, seek  
4 voter approval to limit the annual increase on the total taxes assessed on real property classified  
5 as Class One, residential; provided, however, that the limit shall equal 3 per cent of the annual  
6 increase or the percentage change in the Consumer Price Index published by the United States  
7 Department of Labor, Bureau of Labor Statistics, for such year, whichever is lower, for the  
8 principal residence of a taxpayer as defined in section 1 of chapter 188; provided further, that the  
9 limit shall not exceed 10 per cent of the annual increase for said real property that is not the  
10 principal residence of a taxpayer as defined in said section 1 of said chapter 188; and provided

11 further, that the total taxes assessed on said real property shall not exceed the rate based on the  
12 full and fair cash valuation of said property. The question submitted to the voters shall be worded  
13 as follows:-

14 “Shall the (city/town) of \_\_\_\_\_ be allowed to limit the annual increase on the total  
15 taxes assessed on real property classified as Class One, residential?

16 Yes \_\_\_ No \_\_\_.”

17 If a majority of the persons voting on the question shall vote “yes”, the local  
18 appropriating authority of the city or town shall be allowed to limit the annual increase on the  
19 total taxes assessed on real property classified as Class One, residential pursuant to this  
20 paragraph; provided, however, that any limits established under this paragraph shall apply  
21 automatically; provided further, that any limits established under this paragraph shall not apply  
22 to any increases in value to said real property resulting from improvements made by the  
23 taxpayer; provided further, that any limit established under this paragraph shall not apply in any  
24 fiscal year in which the real property is sold or otherwise transferred for consideration; and  
25 provided further, that should a taxpayer cease to reside or intend to reside in said real property as  
26 the taxpayer’s principal residence as defined in said section 1 of said chapter 188, the taxpayer  
27 shall notify the local assessor’s office within 30 days to avoid the assessment of any penalties or  
28 any other real estate obligations.