

SENATE No. 1961

The Commonwealth of Massachusetts

PRESENTED BY:

Kelly A. Dooner

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 local option for freezing property tax appraisals.

PETITION OF:

NAME:

Kelly A. Dooner

DISTRICT/ADDRESS:

Third Bristol and Plymouth

SENATE No. 1961

By Ms. Dooner, a petition (accompanied by bill, Senate, No. 1961) of Kelly A. Dooner for legislation to establish a local option for freezing property tax appraisals. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a local option for freezing property tax appraisals.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 59 of the General Laws, as appearing in the 2022 Official Edition, is hereby
2 amended by inserting after section 5O the following section:-

3 Section 5P. Local Option Property Appraisal Freeze.

4 (a) A city or town that accepts this section in the manner provided in section 4 of chapter
5 4 may establish a local option policy to freeze property tax assessments at the current assessed
6 value for eligible residential properties.

7 (b) The appraisal freeze shall apply to properties that meet eligibility criteria established
8 by the municipality, which may include: (1) Owner-occupied primary residences; (2) Elderly
9 persons, as defined in section 14 of chapter 19A; (3) Veterans as defined in section 1 of chapter
10 115; or (4) Other categories as determined by the municipality.

11 (c) The freeze shall remain in effect for a period determined by the municipality, not to
12 exceed 3 years, and may be renewed upon a majority vote of the legislative body of the city or
13 town.

14 (d) Properties benefiting from the appraisal freeze shall remain subject to adjustments for
15 improvements, renovations, or expansions that increase property value.

16 (e) The commissioner of revenue shall promulgate regulations necessary for the
17 implementation of this section, including guidelines for administration, public notification, and
18 annual reporting by local assessors.