

SENATE No. 2021

The Commonwealth of Massachusetts

PRESENTED BY:

Edward J. Kennedy

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 providing property tax relief for older adults.

PETITION OF:

NAME:

Edward J. Kennedy

DISTRICT/ADDRESS:

First Middlesex

SENATE No. 2021

By Mr. Kennedy, a petition (accompanied by bill, Senate, No. 2021) of Edward J. Kennedy for legislation to provide property tax relief for older adults. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1854 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act providing property tax relief for older adults.

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. Section 5 of chapter 59 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by striking out, in line 11, the words “or Fifty-seventh” and
3 inserting in place thereof the following words:- , Fifty-seventh, Fifty-ninth or Sixtieth.

4 SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby amended by
5 inserting after clause Eighteenth the following clause:-

6 Eighteenth ½, In a city or town that accepts this clause, any portion of the estates of
7 persons who by reason of age, infirmity or poverty or financial hardship resulting from a change
8 to active military status, not including initial enlistment, are in the judgment of the assessors
9 unable to contribute fully toward the public charges.

10 SECTION 3. Said section 5 of said chapter 59, as so appearing, is hereby further
11 amended by striking out, in line 486, the figure "10 " and inserting in place thereof the following
12 words:- 7.

13 SECTION 4. Clause Eighteenth A of said section 5 of said chapter 59, as so appearing, is
14 hereby amended by striking out the last paragraph and inserting in place thereof the following
15 paragraph:-

16 In addition to the remedies provided by this clause, the recorded statement of the
17 assessors provided for in this clause shall have the same force and effect as a valid taking for
18 nonpayment of taxes pursuant to section 53 of chapter 60, except that: (i) interest shall accrue at
19 the rate provided in subclause (1) until the conveyance of the property or the death of the person
20 whose taxes have been deferred, after which time interest shall accrue at the rate provided in
21 section 62 of said chapter 60 or at a lesser rate as may be determined by the legislative body of
22 the city or town, subject to its charter, not later than the beginning of the fiscal year to which the
23 tax relates; provided, however, that a city or town may also, by vote of its legislative body, allow
24 the interest to accrue at the rate provided in said subclause (1) for 1 year after the death of the
25 person whose taxes have been deferred; (ii) no assignment of the municipality's interest under
26 this clause may be made pursuant to section 52 of said chapter 60; and (iii) a petition pursuant to
27 section 65 of said chapter 60 to foreclose the lien may be filed if at least 1 year has passed since
28 the conveyance of the property or the death of the person whose taxes have been deferred.

29 SECTION 5. Said section 5 of said chapter 59, as so appearing, is hereby further
30 amended by striking out, in line 1109, the word "ten" and inserting in place thereof the following
31 figure:- 7.

32 SECTION 6. Said section 5 of said chapter 59, as so appearing, is hereby further
33 amended by inserting after the word “household”, in line 1124, the following words:- or \$80,000,
34 whichever is greater. .

35 SECTION 7. Said clause Forty-first A of said section 5 of said chapter 59, as so
36 appearing, is hereby further amended by striking out the last paragraph and inserting in place
37 thereof the following paragraph:-

38 In addition to the remedies provided by this clause, the recorded statement of the
39 assessors provided for in this clause shall have the same force and effect as a valid taking for
40 nonpayment of taxes pursuant to section 53 of chapter 60, except that: (i) interest shall accrue at
41 the rate provided in subclause (1) of the third paragraph until the conveyance of the property or
42 the death of the person whose taxes have been deferred, after which time interest shall accrue at
43 the rate provided in section 62 of said chapter 60 or at a lesser rate as may be determined by the
44 legislative body of the city or town, subject to its charter, not later than the beginning of the
45 fiscal year to which the tax relates; provided, however, that a city or town may also, by vote of
46 its legislative body, allow the interest to accrue at the rate provided in said subclause (1) of the
47 third paragraph for 1 year after the death of the person whose taxes have been deferred; (ii) no
48 assignment of the municipality’s interest pursuant to this clause may be made pursuant to section
49 52 of chapter 60; and (iii) a petition pursuant to section 65 of chapter 60 to foreclose the lien may
50 be filed if at least 1 year has passed since the conveyance of the property or the death of the
51 person whose taxes have been deferred.