

SENATE No. 2036

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis

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 mean tested senior citizen property tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Barry R. Finegold</i>	<i>Second Essex and Middlesex</i>	<i>3/13/2025</i>

SENATE No. 2036

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 2036) of Jason M. Lewis for legislation to authorize the establishment of a mean tested senior citizen property tax exemption. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1868 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act authorizing the establishment of a mean 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. With respect to each qualifying parcel of real property classified as class
2 one, residential in the jurisdiction there shall be an exemption from property tax in an amount to
3 be annually by the local board of assessors as provided in section 3. The exemption shall be
4 applied to the domicile of the taxpayer only. For purposes of this act, "parcel" shall be a unit of
5 real property as defined by the local board of assessors under the deed for the property and shall
6 include parcels defined as condominium units. The exemption provided for herein shall be in
7 addition to any and all other exemptions allowed by the General Laws.

8 SECTION 2. Real property shall qualify for the exemption pursuant to section 1 if all of
9 the following criteria are met:-

10 (1) The qualifying real property is owned and occupied by a person whose prior year's
11 income made them eligible and did receive the circuit breaker income tax credit pursuant to
12 subsection (k) of section 6 of chapter 62 of the General Laws; (2) The qualifying real property is
13 owned by a single applicant age 65 or older at the close of the previous year or jointly by persons
14 either of whom is age 65 or above at the close of the previous year, if the joint applicant is 60
15 years or older; (3) The qualifying real property is owned and occupied by the applicant or joint
16 applicants as their domicile; (4) The applicant has had been domiciled and owned a home in the
17 jurisdiction for at least 10 consecutive years before filing an application for exemption; and (5)
18 The local board of assessors has approved the application.

19 SECTION 3. The board of assessors shall annually set the exemption amount provided
20 for in section 1 provided that, the exemption amount is set at a rate of anywhere from one-half
21 but not to exceed twice the amount of a received senior circuit breaker income tax credit
22 pursuant to subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant
23 qualified in the previous year. The total amount exempted by this act shall not exceed one
24 percent of the total tax levy and be allocated proportionally within the tax levy on all residential
25 taxpayers.

26 SECTION 4. A person who seeks to qualify for the exemption pursuant to section 1 shall,
27 before the deadline established by the board of assessors, file an application, on a form to be
28 adopted by the board of assessors, with the supporting documentation of the applicant's income
29 and assets as described in the application. The application shall be filed each year for which the
30 applicant seeks the exemption. The board of assessors may deny an application for exemption
31 pursuant to section 1 if they find the applicant has excessive assets that place the applicant
32 outside the category of intended recipients of the senior exemption created by this act.

33 SECTION 5. A person who seeks to qualify for the exemption pursuant to section 1, but
34 also receives a MGL 59 s 5 Clause 41A Tax Deferral, or who's income prevents them from filing
35 State and Federal Income Taxes, shall have their eligibility reviewed by the board of assessors to
36 determine the amount of circuit breaker credit.

37 SECTION 6. No exemption shall be granted under this act until the department of
38 revenue certifies a residential tax rate for the applicable tax year where the total exemption
39 amount is raised by a burden shift within the residential tax levy.