

**SENATE . . . . . No. 2048**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***Patrick M. O'Connor***

\_\_\_\_\_

*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 relative to property taxes and senior citizens.**

\_\_\_\_\_

PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*First Plymouth and Norfolk*

**SENATE . . . . . No. 2048**

---

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2048) of Patrick M. O'Connor for legislation relative to property taxes and senior citizens. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1914 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to property taxes and senior citizens.

*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 5 of Chapter 59 of the General Laws, as appearing in the 2014 Official Edition, is  
2 hereby amended by inserting the following paragraph:- Fifty-ninth. Notwithstanding other  
3 provisions of this chapter or any general or special law to the contrary, upon acceptance of this  
4 paragraph by a city or a town, the board of assessors shall annually reduce the property tax on  
5 the real property of a person who has reached his sixty-fifth birthday before the fiscal year for  
6 which the tax is due, and have lived in the city or town for 25 years or longer, to the amount of  
7 tax due on the property in the fiscal year prior to the person reaching age 65, if the person  
8 occupies the real estate as his domicile or occupies the same jointly with his spouse.