

# The Commonwealth of Massachusetts

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

SENATE, January 8, 2026.

The committee on Senate Ways and Means to whom was referred the Senate Bill relative to senior property tax deferral (Senate, No. 2713), - reports, recommending that the same ought to pass with an amendment substituting a new draft with the same title (Senate, No. 2901).

For the committee,  
Michael J. Rodrigues

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

## An Act relative to senior property tax deferral.

*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 2024  
2 Official Edition, is hereby amended by striking out, in line 1077, the word "ten" and inserting in  
3 place thereof the figure:- 7.

4 SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby further  
5 amended by inserting after the word "or", in line 1261, the following words:- the expiration of 1  
6 year after.

7 SECTION 3. Said section 5 of said chapter 59, as so appearing, is hereby further  
8 amended by inserting after the word "or", in line 1267, the following words:- the expiration of 1  
9 year after