

SENATE No. 3274

Senate, October 1, 2026 - Text of the Senate amendment (Senator Rausch) to the House Bill authorizing the town of Millis to establish a means-tested senior citizen property tax exemption for school building construction projects (House, No. 4605).

The Commonwealth of Massachusetts

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

1 SECTION 1. With respect to each qualifying parcel of real property classified as Class
2 One, residential in the town of Millis, there shall be an exemption from the property tax in an
3 amount equal to or less than the amount that an applicant's total annual property tax increases as
4 directly caused by the town of Millis borrowing, including principal and interest, in any fiscal
5 year, for certain school building construction projects for which borrowing is undertaken after
6 the effective date of this act, to be set annually by the board of assessors of the town. The
7 exemption shall be applied to the domicile of the applicant only. For the purposes of this act, the
8 word "parcel" shall mean a unit of real property as defined by the board of assessors under the
9 deed of the property and shall include a condominium unit. The exemption provided under this
10 section shall be in addition to any other exemptions allowed pursuant to the General Laws.

11 SECTION 2. The board of assessors may deny an application if it finds that the applicant
12 has excessive assets that place the applicant outside of the intended recipients of the exemption
13 established pursuant to this act. The determination shall be consistent with asset limitations
14 imposed by the commonwealth for affordable housing eligibility for persons age 55 years or
15 older. Real property shall qualify for an exemption under section 1 if:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit pursuant to subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year and the joint applicant is 60 years of age or older;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Millis for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit pursuant to subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and

(vi) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted by this act shall be allocated proportionately within the tax levy on all other taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors, file an application, on a form to be adopted by the board of assessors, with the supporting documentation of the applicant's income

and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy or take any other action related thereto.

SECTION 6. The board of assessors may grant exemptions pursuant to this act until the town of Millis has retired the full debt encumbered by any borrowing, including principal and interest, in any fiscal year, for certain school building construction projects as provided under section 1.

SECTION 7. This act shall take effect upon its passage.