

SENATE No.

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 reducing senior citizen property taxes.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1901 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act reducing senior citizen property taxes.

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 5K of chapter 59 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking out the second sentence and inserting in place
3 thereof the following:-

4 In exchange for such volunteer services, the city or town may reduce the real property tax
5 obligations of such person over the age of 60 on their tax bills, and any reduction so provided
6 shall be in addition to any exemption or abatement to which any such person is otherwise
7 entitled. No person shall receive a rate of, or be credited with, more than the current minimum
8 wage of the commonwealth per hour for up to 175 hours of volunteer services provided in a
9 given tax year; provided, that a city or town may limit the number of hours of volunteer services
10 for which a person may receive a reduction on their tax bills to fewer than 175.

11 SECTION 2. Said section 5K of said chapter 59, as so appearing, is hereby further
12 amended by striking out the third paragraph and inserting in place thereof the following
13 paragraph:-

14 A city or town, by vote of its legislative body, subject to its charter, may adjust the
15 exemption in this clause by allowing an approved representative, for persons physically unable,
16 to provide such services to the city or town.