

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***William N. Brownsberger***

*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 to prevent property tax bill shocks.

PETITION OF:

NAME:

*William N. Brownsberger*

DISTRICT/ADDRESS:

*Suffolk and Middlesex*

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

[Pin Slip]

**The Commonwealth of Massachusetts**

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

An Act to prevent property tax bill shocks.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 59 of the General Laws is hereby amended by inserting after Section 50 the  
2 following section:-

3 Section 5P. (a) As used in this section, the following words shall have the following  
4 meanings unless the context clearly requires otherwise:

5 “Eligible tax shock property”, a property that is a senior qualifying property, a  
6 MassHealth qualifying property, an unemployment qualifying property, or a high need  
7 neighborhood qualifying property.

8 “Fourth quarter tax shock prevention credit percentage”, a percentage determined by a  
9 city or town which is not more than 2/3 of the residential property tax levy growth percentage.

10 “High need neighborhood qualifying property”, a residential property which, as of July 1  
11 of the tax shock year, lies entirely or partially within a qualified census tract as defined in 26  
12 U.S.C. 42(d)(5)(B)(ii)(I).

13 “MassHealth qualifying property”, a property comprised of not more than 4 residential  
14 units at least 1 of which is occupied by an owner of the property and the owner’s household  
15 includes a person who was enrolled in MassHealth at any time during the tax shock year before  
16 December 31 of the tax shock year.

17 “Owner”, an owner of property or a beneficiary of a trust that is an owner of a property.

18 “Residential property tax levy growth percentage”, the percentage by which the  
19 residential property tax levy for a fiscal year less any portion attributable to new growth exceeds  
20 the residential property tax levy in the previous fiscal year.

21 “Senior qualifying property”, a property comprised of not more than 4 residential units at  
22 least 1 of which is occupied by an owner of the property who will be 65 or over as of December  
23 31 of the tax shock year.

24 “Tax shock prevention credit”, a credit awarded to the owner of an eligible tax shock  
25 property against the third or fourth quarter tax bill in a tax shock year.

26 “Tax shock year”, a fiscal year in which the residential property tax levy growth  
27 percentage in a municipality is more than 10 per cent.

28 “Third quarter tax shock prevention credit percentage”, a percentage determined by a city  
29 or town which is not more than  $\frac{4}{3}$  of the residential property tax levy growth percentage.

30 “Unemployment qualifying property”, a property comprised of not more than 4  
31 residential units at least 1 of which is occupied by an owner of the property and where such  
32 property’s owner’s household includes a person who received unemployment benefits for not  
33 less than 12 weeks during the tax shock year before December 31 of the tax shock year.

34 (b) In a city or town that accepts the provisions of this section for a particular tax shock  
35 year, the city or town may award tax shock prevention credits for eligible tax shock properties  
36 subject to subsections (c) to (f), inclusive; provided, however, that the city or town may accept  
37 this section for 1 or more of the 4 types of eligible tax shock properties.

38 (c) Tax shock prevention credits shall not exceed the applicable tax shock prevention  
39 credit percentage applied to the second quarter tax bill for such property.

40 (d) The applicable quarter tax shock prevention credit percentage shall be the same for all  
41 eligible properties in the applicable tax shock year.

42 (e) A city or town that accepts this section shall compute and mail property tax bills as  
43 usual without applying the tax shock prevention credit to such bills; provided, however, that for  
44 eligible tax shock properties that the city or town is able to identify before sending the property  
45 tax bill, the city or town shall include in the mailing of the property tax bill a form notifying the  
46 taxpayer that the taxpayer's property is an eligible tax shock property, specifying the exact  
47 amount of the tax shock prevention credit and the amount of the property tax bill minus the  
48 credit and directing the taxpayer to send an acceptance of the credit and attestation of credit  
49 eligibility under pains and penalties of perjury along with the taxpayer's tax payment as reduced  
50 by the tax shock prevention credit; and provided further, that for properties that the city or town  
51 is unable to identify as eligible tax shock properties before sending the bill, the city or town shall  
52 include in the mailing a form specifying the exact amount of the tax shock prevention credit that  
53 the property may be eligible for and the amount of the property tax bill net of the credit and  
54 providing the taxpayer with instructions to claim the credit and reduce their tax payment by the  
55 amount of the tax shock prevention credit.

56 (f) To be effective, acceptance by a city or town of this section shall occur before the  
57 mailing of third quarter tax bills and shall: (i) include the city's or town's certification that such  
58 city or town has funds available to cover the cost of potential tax shock prevention credits; and  
59 (ii) proof of review and approval of the certification by the division of local services.

60 (g) State agencies in possession of data that would assist a city or town in identifying or  
61 verifying eligible tax shock properties shall promptly provide that data upon request.

62 (h) An acceptance of this section by a city or town shall not alter the property tax levy  
63 limit for such city or town.