

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michael F. Rush***

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*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 home modifications for seniors.

\_\_\_\_\_

PETITION OF:

NAME:

*Michael F. Rush*

DISTRICT/ADDRESS:

*Norfolk and Suffolk*

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1927 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to home modifications for seniors.

*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. Chapter 59 of the General Laws, as appearing in the 2022 Official Edition,  
2 is hereby amended by inserting after section 5O the following section:-

3 Section 5P. (a) Notwithstanding any general or special law to the contrary, in any city or  
4 town that accepts this section, an owner of a residential property who has made modifications to  
5 that residential property to improve accessibility or to allow that person to live independently,  
6 shall be exempt from the increased real property tax due to the newly assessed value of the  
7 property as a result of such modifications. Any reduction provided under this section shall be in  
8 addition to any exemption or abatement to which that person is otherwise entitled.

9 (b) The exemption shall be available only if: (i) the taxpayer is 65 years of age or older;  
10 (ii) the taxpayer is not a dependent of another taxpayer; (iii) the taxpayer occupies the property  
11 as that person’s principal residence; (iv) the taxpayer’s total income does not exceed \$40,000 for

12 a single individual who is not the head of a household, \$50,000 for a head of a household and  
13 \$60,000 for 2 spouses filing a joint return; and (v) the assessed value of the residence does not  
14 exceed \$600,000.

15 (c) The income limits in this section shall be increased by amounts equal to the income  
16 limits multiplied by the cost-of-living adjustment for the calendar year in which such taxable  
17 year begins, and the valuation limit in this section shall be increased by an amount equal to such  
18 valuation limit multiplied by the cost-of-housing adjustment for the calendar year in which such  
19 taxable year begins. If any such increase in an income or valuation limit is not a multiple of  
20 \$1,000, such increase shall be rounded to the next lowest multiple of \$1,000. If the increase in  
21 the exemption limit is not a multiple of \$10, such increase shall be rounded to the next lowest  
22 multiple of \$10.

23 (d) No exemption shall be allowed for a married individual unless a joint return is filed.

24 (e) An owner of residential property who meets all the requirements of this section and  
25 whose principal place of residence changes during the course of the year, may claim an  
26 exemption for the increased real property tax due the increased assessment value with respect to  
27 each such principal residence actually occupied during the year if modifications were made to  
28 that residence for the purposes of improved accessibility or to allow that person to live  
29 independently.

30 (f) Any exemption provided by this section shall not be counted as income in  
31 determining eligibility or benefits under any other means-tested assistance program, including,  
32 but not limited to, all such cash, food, medical, housing, energy and educational assistance  
33 programs.