

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: H.3234

Name: AN ACT CREATING A LOCAL OPTION PROPERTY TAX CAP FOR LOW-INCOME SENIORS

Sponsor(s): Rep. Adam L. Scanlon (North Attleborough)

Hearing Date: June 16, 2025

Reporting Date: August 15, 2025

Prior History: 2023-24 (H.2944): Reported favorably, Accompanied S.1842; Referred to House Steering Committee
2021-22 (H.3055): Reported favorably; Referred to House Steering.
2019-20 (H.2532 Rep. Jack Lewis): Ordered to House Study
2017-18 (H.3332): Ordered to Study

CURRENT LAW:

M.G.L. c. 59 – Property tax: All property, real and personal, situated within the Commonwealth is subject to local tax, unless expressly exempt.

PROPOSED CHANGE(S):

This legislation would allow towns to create a local option that would impose a property tax cap for homeowners, ages 65 and older, in said municipality. This bill would freeze the senior citizen's tax bills at their current amount, provided the homeowners met the eligibility requirements below:

- A federal adjusted gross income of no more than \$50,000 for a single income household, and \$60,000 or less if married.
- Assets of \$75,000 or less not including the primary residence and motor vehicle registered to the applicant.

This legislation would also require assessments and tax rate changes for homeowner's qualified properties to be recalculated on an annual basis, the lesser of the calculations would be used as the property tax levy for said year.