

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: S.2048

Name: AN ACT RELATIVE TO PROPERTY TAXES AND SENIOR CITIZENS

Sponsor(s): Sen. Patrick O'Connor (Weymouth)

Hearing Date: June 16, 2025

Reporting Date: August 15, 2025

Prior History: 2023-24 (S.1914): Ordered to House Study
2021-22 (S.1961): Ordered to Senate Study
2019-20 (S.1746): Ordered to Senate Study
2017-18 (S.1621, Sen. Ross): Ordered to Study
2015-16 (S.1550, Sen. Ross): Ordered to Study
2013-14 (S.1411, Sen. Ross): Ordered to Study

CURRENT LAW:

M.G.L. c. 59 – Local property tax: Under Massachusetts law, municipalities are authorized to impose and collect taxes based upon the value of real property and personal property owned by their residents or located within their jurisdictions.

M.G.L. c. 59 § 5 – Property tax exemptions: Real and personal property is taxed by the municipality where it is located based on its fair cash value. However, certain items of property or portions thereof are exempted from taxation for residents meeting certain criteria, including age, income, disability and/or veteran status.

PROPOSED CHANGE(S):

This bill would create a local option for municipalities to reduce the property tax for taxpayers 65 or older and who have lived in the city or town for 25 years or longer. Qualifying taxpayers would have their property tax reduced to the amount that was due on the property in the year prior to the taxpayer turning 65. The taxpayer must occupy the property as his or her domicile to qualify for said exemption.