

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: S.2071 (Similar to H.3190)
Name: AN ACT GRANTING PROPERTY TAX RELIEF TO SENIORS
Sponsor(s): Sen. Michael F. Rush (West Roxbury)
Hearing Date: June 16, 2025
Reporting Date: August 15, 2025
Prior History: 2023-24 (S.1930): Ordered to Senate Study
2021-22 (S.1975): Ordered to Senate Study
2019-20 (S.1765): Ordered to Senate Study

CURRENT LAW:

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 allow a board of assessors to grant real and personal property tax abatements up to 100% of the total tax assessed to a resident 75 years of age or older. The eligibility criteria of said abatement would be established by the board of assessors.