



Massachusetts Association of Assessing Officers Legislative Agenda 2025-2026 Session

IMPROVE EFFICIENCY and FAIRNESS for TAXPAYERS

STREAMLINE MUNICIPAL GOVERNMENT & CONVENIENCE for TAXPAYERS

H. 3099 An Act Providing for a Means Tested Senior Citizen Property Tax Exemption

By local option, would allow municipalities to implement a standard senior citizen means tested property tax exemption based on the eligibility criteria for the state income tax Circuit Breaker Tax program. The amount of the exemption is determined locally and provided for within the residential class, like the residential exemption.

Sponsor: Rep. William Galvin

2025-26: Revenue Committee – **MAAO testified at 6/16/2025 hearing**

2023-24: Favorable from Revenue Committee. House Third Reading

Please note that Section 53 Governor Healey's Municipal Empowerment Act includes a Senior Means Tested Exemption with this language.

H. 3176 An Act Relative to the Electronic Filing of Certain Forms Used in Property Valuation

Allows assessors to require, with certain exceptions, that property owners electronically file all forms related to property assessment, abatements, and other applications.

Sponsor: Rep. William MacGregor

2025-26: Revenue Committee

2023-24: Favorable from Revenue Committee. House Third Reading

FAIRNESS & EQUITY for TAXPAYERS

H. 3102 An Act Expanding the Senior Property Tax Exemption

Right now, seniors can get a \$500 property tax exemption (MGL 59, Section 5, Clause 41C) if they meet certain eligibility criteria. The amount can be increased to \$1,000 by a vote of the legislative body of the municipality. This bill provides the option to increase that to \$2,000 (by vote of the legislative body of the municipality).

Sponsor: Rep. Sean Garballey

2025-26: Revenue Committee - **MAAO testified at 6/16/2025 hearing**

2023-24: Favorable from Revenue Committee. House Third Reading

Please note Section 49 of Governor Healey's Municipal Empowerment Act includes a similar provision but with no cap on the amount that may be voted.

H. 3191 An Act Relative to Condominiums

This bill ensures that communities do not lose the property tax revenue of large-scale condominium projects during the construction phase. Currently, when a master deed to build a condominium project is filed, the value of the land is taken off the tax rolls. This costs communities needed revenue and forces other property owners to pick up that share of tax dollars formally paid by the land. This bill keeps the land on the tax rolls during phases of construction.

Sponsor: Rep. Joan Meschino

2025-26: Revenue Committee

2023-24: Favorable from Revenue Committee. House Third Reading

S. 1964 & H. 3012 An Act Relative to Fines on Certain Commercial and Revenue Property

Creates uniformity in the penalties for commercial and revenue generating property that fail to provide communities with required information for assessment of said property.

Sponsor: Sen. William Driscoll

2025-26: Revenue Committee

2023-24: Assigned to Revenue Committee. Sent to Study

H. 3212 An Act Relative to Ensuring Fairness and Equity in the Assessment of the Value of Property

Authorizes assessors, like land surveyors, to walk a property for exterior inspections.

Sponsor: Rep. Bridget Plouffe

2025-26: Revenue Committee

2023-24: Favorable from Revenue Committee. House Third Reading

H. 3113 An Act Relative to Interest on Abated Bills

Sets the interest rate paid by a community on Appellate Tax Board cases at the current Prime rate on July 1 of the fiscal year. The current 8% rate is out of line with today's banking standards.

Sponsor: Rep. Ken Gordon

2025-26: Revenue Committee

2023-24: Assigned to Revenue Committee. Sent to Study

H. 4027 An Act Relative to Providing Disabled Persons with Motor Vehicle Excise Tax Relief

Updates current law providing auto excise tax assistance to disabled persons, aligning excise assistance for those with permanent loss of limbs.

Sponsor: Rep. Bruce Ayers

2025-2026 New file. Revenue Committee - **6/16/2025 Hearing**

PROFESSIONAL STANDARDS

H. 2336 An Act Relative to Assessor Certificates

Amends local options to increase the stipend for those assessors that attain higher level certifications and designations and broaden the number of eligible certifications.

Sponsor: Rep. Tom Stanley

2025-26: Municipalities and Regional Government Committee - **6/16/2025 Hearing; 7/2/2025 Voted favorably out of committee; 7/17/2025 House ordered to 3rd Reading; MAAO submitted letter to Chair House 3rd Reading & Speaker requesting support and favorable House action**

2023-24: Favorable from Municipalities and Regional Government Committee. House Third Reading

For more information, please contact MAAO Legislative Agent, Charlie Stefanini at cas@csconsultingllc.net