

Justin Paré, President
John Simmons, Vice President
John Costello
Daniel Donovan
Mark Gould, Jr.



Darius Gregory
Andrew Shanahan
Andrea Slobogan
Patricia St. Pierre

Town of North Attleborough

TOWN COUNCIL

FINANCE SUB-COMMITTEE

43 South Washington Street, North Attleborough, MA 02760

Phone: (508) 699-0100 ext. 2555

PUBLIC MEETING

APRIL 22, 2025, at 6:30 PM

JoAnn Cathcart Conference Room

43 South Washington St. North Attleborough, MA

I. Pledge Of Allegiance

II. Approval Of Minutes

- a. Approval of Finance Sub-Committee Minutes of April 15, 2025
- b. Approval of Finance Sub-Committee Minutes of April 16, 2025

III. Resident And Community Comment

IV. Old Business

- a. Measure 2025-047- To authorize the Town Manager to petition the Massachusetts General Court for a special act authorizing a means-tested senior citizen property tax exemption of \$1,000, to include a Broader Discussion for Senior Tax Proposals. AMENDED

Documents:

[*MEASURE 2025-047 - SENIOR CITIZEN HIGH SCHOOL TAX EXEMPTION-COUNCILOR GOULD MEASURE AMENDED.COMPLETE.AMENDED.PDF*](#)

- b. Measure 2025-054 – Acceptance of M.G.L. c. 59, § 50: Affordable Housing Property Tax Exemption Guidelines for Municipalities in Massachusetts, including acceptance, criteria, and application procedures

Documents:

[*MEASURE 2025-054-ACCEPTANCE OF AFFORDABLE HOUSING TAX*](#)

V. New Business

- a. HEALTH & HUMAN SERVICES
 - i. Council on Aging (541)
 - ii. Health (511)
 - iii. Library (610)
 - iv. Veterans (543)
 - v. Parks and Recreation
 - 1. Pools and Beaches (640)
 - 2. Parks (650)

VI. Adjournment

Paper copies of Measures can be obtained at the Town Manager's Office at the North Attleborough Town Hall between the hours of 8:00AM-4:30PM Monday through Thursday, and Friday 8:00AM - 12:00PM.

Hardcopies of all "Voted Measures" can be obtained in the Town Clerk's Office at the North Attleborough Town Hall between the hours of 8:00AM-4:30PM Monday through Thursday, and Friday 8:00AM -12:00PM.

All measures can be accessed in the [Measures Database](#)

[Supplemental Documents presented during the meeting](#) are available in the Document Center



Measure #: 2025-047

TOWN COUNCIL MEASURE SUBMITTAL

Date: 1/31/2025

Submitted By: Councilor Mark Gould

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

To authorize the Town Manager to petition the Massachusetts General Court for a special act authorizing a means-tested senior citizen property tax exemption of \$1,000. AMENDED

Signed: _____

PURPOSE AND JUSTIFICATION:

This special act is designed to provide targeted property tax relief to seniors and help them continue to thrive and be able to afford to live in North Attleboro and additionally provides an added measure of protection from tax increases. The act is entitled: An act authorizing the city known as the Town of North Attleborough to establish a means-tested senior citizen property tax exemption.

There have been many communities in the position that North Attleboro finds itself in, cognizant of the tax burden of its senior citizens with rising assessments and taxes for those on fixed incomes. In recent years many communities have adopted special acts in order to shield their aging population that has contributed to the town for decades but finds itself in an untenable financial situation with rising health care costs, medicine, food, and general costs of living that have outpaced their fixed income.

This special act, as many other special acts passed by other communities, is pegged to the Massachusetts Circuit Breaker Income Tax Credit criteria that are substantially as follows and are more completely set forth in the attached proposed special act. This special act would compliment the Circuit Breaker credit and add a layer of protection to Senior Citizens whose income doesn't exceed:

\$72,000 for a single individual who is not the head of a household; \$91,000 for a head of household; \$109,000 for married couples filing a joint return; These amounts are adjusted annually and tied to the CPI; And other asset and residential criteria as specified in the attached special act.

Motion: To authorize the Town Manager to petition the Massachusetts General Court for a special act in the form set forth in the special act as amended entitled: "An act authorizing the city known as the Town of North Attleborough to establish a means-tested senior citizen property tax exemption", authorizing a means-tested senior citizen property tax exemption; provided, however, that the General Court may reasonably vary the form and substance of this requested legislation within the scope of the general public objectives of this petition.

SPECIAL REQUIREMENTS: Requires Majority Vote of Town Council, MA House, Senate, and Governor

ATTACHMENTS: Proposed Special Act, Other Communities Special Acts

REFER TO SUB-COMMITTEE: N/A *Time sensitive due to state approval process

AN ACT AUTHORIZING THE CITY KNOWN AS THE TOWN OF NORTH ATTLEBOROUGH TO ESTABLISH A
MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of North Attleborough, there shall be an exemption from the property tax of \$1,000 annually; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of North Attleborough may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) the owners of the qualifying property must have filed in the immediate prior year for the maximum circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (iii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;
- (iv) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (v) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of North Attleborough for not less than 10 consecutive years before filing an application for the exemption;
- (vi) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and
- (vii) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the city known as the town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

FACT SHEET: MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION PROPOSAL

What is this law?

An act authorizing North Attleboro to establish a means-tested senior citizen property tax exemption. This exemption is designed to provide targeted property tax relief to seniors and help them continue to be able to afford to live in North Attleboro providing an added measure of protection from tax increases.

Who qualifies for the exemption?

To be eligible, a senior must meet all of the following criteria:

1.  **Income Requirement:** (Tax year 2024)
 - \$72,000 for a single individual
 - \$91,000 for a head of household
 - \$109,000 for married couples filing a jointly (adjusted annually by CPI)
 2.  **Age Requirement:**
 - Single applicants: 65+
 - Joint applicants: One must be 65+, the other 60+
 3.  **Residency Requirement:**
 - Must own and occupy the home as their primary residence.
 - Must have lived in and owned a home in North Attleboro for at least 10 years.
 4.  **Asset Review:** The Board of Assessors may deny applications if the applicant has excessive assets, placing them outside the intended recipients of the exemption.
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How does the exemption work?

- ✓ The exemption amount is set annually by the Board of Assessors.
 - ✓ It applies to \$1,000 of the property taxes in excess of the circuit breaker income tax credit.
 - ✓ The exemption only applies to the applicant's primary residence.
 - ✓ It is in addition to any other property tax exemptions the applicant may qualify for.
-

How is the exemption funded?

- The total amount exempted is allocated proportionally among all residential taxpayers.
 - The assessor's estimated impact is \$17 for the average single-family home.
-

How do seniors apply?

-  Eligible seniors must apply annually.
 -  The application process and forms are set by the Board of Assessors.
 -  Applicants must provide supporting documentation of income and assets.
 -  The deadline for applications will be established by the Board of Assessors.
-

Why is this important?

-  **Protects seniors** from future tax increases.
 -  **Targets relief** to those who need it most, based on income and assets.
 -  **Ensures fairness** and equity for our seniors with fixed income and disproportionate rising costs.
 -  **Encourages long-term residency** by supporting seniors who have lived in town for at least a decade.
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AN ACT AUTHORIZING THE CITY KNOWN AS THE TOWN OF NORTH ATTLEBOROUGH TO ESTABLISH A MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION **FOR A SCHOOL BUILDING CONSTRUCTION PROJECT**

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of North Attleborough, there shall be an exemption from the property tax **of \$1,000 annually to be set annually by the board of assessors in an amount equal to or less than the amount that an applicant's total annual property tax increases as directly caused by the town of North Attleborough borrowing, including principal and interest, in any fiscal year, for a certain school building construction project;** provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of North Attleborough may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) **the owners of the qualifying property must have filed in the immediate prior year for the maximum circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;**
- (iii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;
- (iv) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (v) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of North Attleborough for not less than 10 consecutive years before filing an application for the exemption;
- (vi) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and
- (vii) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors

with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. ~~The board of assessors may grant exemptions pursuant to this act until the town of North Attleborough has retired the full debt encumbered by any borrowing, including principal and interest, in any fiscal year, for the certain school building construction project as provided under section 1.~~

The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the city known as the town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the legislative body of the town.

SECTION 7. This act shall take effect upon its passage.

HOUSE No. 3826

The Commonwealth of Massachusetts

PRESENTED BY:

James C. Arena-DeRosa

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 authorizing the town of Holliston to establish a means-tested senior citizen property tax exemption.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|------------------------------|----------------------|------------------|
| <i>James C. Arena-DeRosa</i> | <i>8th Middlesex</i> | <i>2/21/2023</i> |

HOUSE No. 3826

By Representative Arena-DeRosa of Holliston, a petition (accompanied by bill, House, No. 3826) of James C. Arena-DeRosa (by vote of the town) that the town of Holliston be authorized to establish a means-tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act authorizing the town of Holliston to establish a means-tested senior citizen property tax exemption.

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. With respect to each qualifying parcel of real property classified as class
2 one, residential in the Town of Holliston, there shall be an exemption from the property tax in an
3 amount to be set annually by the Select Board as provided in Section 3. The exemption shall be
4 applied to the domicile of the taxpayer only. For the purposes of this act, “parcel” shall mean a
5 unit of real property as defined by the Board of Assessors under the deed for the property and
6 shall include a condominium unit. The exemption provided for in this section shall be in addition
7 to any other exemptions allowed pursuant to the General Laws.

8 SECTION 2. The Board of Assessors of the Town of Holliston may deny an application
9 for exemption if the board finds that the applicant has excessive assets that place the applicant
10 outside of the intended recipients of the senior exemption established pursuant to this act. Real
11 property shall qualify for the exemption pursuant to Section 1 if the following criteria are met:

12 (i) the qualifying real property is owned and occupied by a person whose prior year's
13 income would make the person eligible for the circuit breaker income tax credit pursuant to
14 subsection (k) of Section 6 of Chapter 62 of the General Laws;

15 (ii) the qualifying real property is owned by a single applicant who was age 65 or older at
16 the close of the previous year or jointly by persons who are 60 years of age or older, provided
17 that not less than 1 joint owner was age 65 or older at the close of the previous year;

18 (iii) the qualifying real property is owned and occupied by the applicant or joint
19 applicants as their domicile;

20 (iv) the applicant, or at least 1 of the joint applicants, has been domiciled and owned a
21 home in the Town of Holliston for not less than 10 consecutive years before filing an application
22 for the exemption;

23 (v) the maximum assessed value of the domicile is not greater than the prior year's
24 maximum assessed value for qualification for the circuit breaker income tax credit pursuant to
25 subsection (k) of Section 6 of Chapter 62 of the General Laws, as adjusted annually by the
26 Department of Revenue; and

27 (vi) the Board of Assessors has approved the application for the exemption.

28 SECTION 3. The Select Board of the Town of Holliston shall annually set the exemption
29 amount provided for in Section 1; provided, however, that the amount of the exemption shall be
30 not less

31 than 50 per cent and not more than 200 per cent of the amount of the circuit breaker
32 income tax credit pursuant to subsection (k) of Section 6 of Chapter 62 of the General Laws for

33 which the applicant qualified in the previous year. The total amount exempted by this act shall be
34 allocated proportionally within the tax levy on all residential taxpayers.

35 SECTION 4. A person who seeks to qualify for the exemption pursuant to Section 1
36 shall, before the deadline established by the Board of Assessors of the town of Holliston, file an
37 application, on a form adopted by the Board of Assessors, with the supporting documentation of
38 the applicant's income and assets as described in the application. The application shall be filed
39 each year for which the applicant seeks the exemption.

40 SECTION 5. No exemption shall be granted pursuant to this act until the Department of
41 Revenue certifies a residential tax rate for the applicable tax year where the total exemption
42 amount is raised by a burden shift within the residential tax levy.

43 SECTION 6. The exemption provided in this act shall expire 3 years after the effective
44 date of this act; provided, however, that the Town of Holliston may reauthorize the exemption
45 for additional 3-year intervals by a vote of the legislative body of the town.

46 SECTION 7. This act shall take effect upon its passage.

HOUSE No. 4560

The Commonwealth of Massachusetts

PRESENTED BY:

Simon Cataldo

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 authorizing the town of Carlisle to establish a means tested senior citizen property tax exemption.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|----------------------|-----------------------|-----------------|
| <i>Simon Cataldo</i> | <i>14th Middlesex</i> | <i>4/9/2024</i> |

HOUSE No. 4560

By Representative Cataldo of Concord, a petition (accompanied by bill, House, No. 4560) of Simon Cataldo (by vote of the town) that the town of Carlisle be authorized to establish a means tested senior citizen property tax exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act authorizing the town of Carlisle to establish a means tested senior citizen property tax exemption.

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. There shall be an exemption from the property tax for each qualifying
2 parcel of real property classified as class 1 residential in the town of Carlisle in an amount to be
3 set annually by the select board as provided in section 3. The exemption shall be applied only to
4 the domicile of the taxpayer; provided, however, that for the purposes of this act, "parcel" shall
5 mean a unit of real property as defined by the board of assessors under the deed for the property
6 and shall include a condominium unit. The exemption provided for in this act shall be in addition
7 to any and all other exemptions allowed by the General Laws.

8 SECTION 2. The board of assessors in the town of Carlisle may deny an application if
9 they find the applicant has excessive assets that place the applicant outside of the intended
10 recipients of the exemption under this act. Real property shall qualify for the exemption under
11 section 1 if:

12 (i) the qualifying real property is owned and occupied by a person whose prior year's
13 income would make the person eligible for the circuit breaker income tax credit under subsection
14 (k) of section 6 of chapter 62 of the General Laws;

15 (ii) the qualifying real property is owned by a single applicant not less than 70 years old
16 at the close of the previous year or jointly by persons either of whom is not less than 70 years old
17 at the close of the previous year and the other joint applicant is not less than 65 years old;

18 (iii) the qualifying real property is owned and occupied by the applicant or joint
19 applicants as their domicile;

20 (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a
21 home in the town for not less than 10 consecutive years before filing an application for the
22 exemption;

23 (v) the maximum assessed value of the qualifying real property is no greater than the
24 prior year's maximum assessed value for qualification for the circuit breaker income tax credit
25 under subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the
26 department of revenue;

27 (vi) the qualifying real property is owned and occupied by an applicant or joint applicants
28 whose household assets are less than \$500,000 excluding the value of the qualifying real
29 property; and

30 (vii) the board of assessors has approved the application.

31 SECTION 3. The select board of the town of Carlisle, shall annually set the exemption
32 amount under section 1 between 100 percent and 200 percent of the amount of the circuit breaker

33 income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which
34 the applicant qualified in the previous year, set annually by the Board of Assessors. The total
35 amount exempted by this act shall be allocated proportionally within the tax levy on all
36 residential taxpayers.

37 SECTION 4. A person who seeks to qualify for the exemption under section 1 shall,
38 before the deadline established by the board of assessors of the town of Carlisle, file an
39 application, on a form to be adopted by the board, with supporting documentation relative to the
40 applicant's income and assets as described in the application. The application shall be filed each
41 year for which the applicant seeks the exemption.

42 SECTION 5. No exemption shall be granted under this act until the department of
43 revenue certifies a residential tax rate for the applicable tax year where the total exemption
44 amount is raised by a burden shift within the residential tax levy.

45 SECTION 6. This act shall expire 3 years after implementation of the exemption under
46 this act.

SENATE No. 1921

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 authorizing the town of Norwell to establish a means tested senior citizen property tax exemption.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | |
|----------------------------|-----------------------------------|------------------|
| <i>Patrick M. O'Connor</i> | <i>First Plymouth and Norfolk</i> | |
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> | <i>6/29/2023</i> |

SENATE No. 1921

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1921) of Patrick M. O'Connor (by vote of the town) that the town of Norwell be authorized to establish a means tested senior citizen property tax exemption in said town. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 5063 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act authorizing the town of Norwell to establish a means tested senior citizen property tax exemption.

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. With respect to each qualifying parcel of real property classified as class
2 one, residential in the town of Norwell, there shall be an exemption from the property tax in an
3 amount to be set annually by the board of assessors of the town as provided in section 3. The
4 exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act,
5 “parcel” shall be a unit of real property as defined by the board of assessors under the deed for
6 the property. The exemption provided for herein shall be in addition to any other exemption
7 allowed under the General Laws.

8 SECTION 2. Real property shall qualify for the exemption under this act if:

9 (i) the qualifying real property is owned and occupied by a person who claimed the
10 circuit breaker income tax credit the previous calendar year under subsection (k) of section 6 of
11 chapter 62 of the General Laws;

12 (ii) the qualifying real property is owned by a single applicant age 65 or older at the close
13 of the previous calendar year or owned jointly by persons either of whom is age 65 or older at
14 the close of the previous calendar year and if the other joint applicant is 60 years of age or older;

15 (iii) the qualifying real property is owned and occupied by the applicant or joint applicant
16 as their domicile;

17 (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a
18 home in the town of Norwell for not less than 10 consecutive years before filing an application
19 for the exemption;

20 (v) the assessed value of the domicile is not greater than the prior year's maximum
21 assessed value for qualification for the circuit breaker income tax credit under said subsection (k)
22 of said section 6 of said chapter 62 as adjusted annually by the department of revenue;

23 (vi) property taxes for the qualifying real property will not be reduced by more than 50
24 per cent by receiving this exemption; and

25 (vii) the board of assessors of the town of Norwell has approved the application.

26 SECTION 3. The board of assessors of the town of Norwell shall annually set the
27 exemption amount provided for in this act; provided, however, that the amount of the exemption
28 shall be within a range of 25 per cent to 100 per cent, inclusive, of the amount of the circuit
29 breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for

30 which the applicant received in the previous year. The total amount exempted by this act shall be
31 annually funded by the town's overlay account in the same manner as exemptions granted under
32 section 5 of chapter 59 of the General Laws. If the board of assessors determines that the town's
33 overlay balance, accounting for all other exemptions, abatements, outstanding real and personal
34 property balances and reserves for pending cases before the appellate tax board, is insufficient to
35 fund the total amount exempted by this act in any fiscal year, the board of assessors may adjust
36 the exemption amount outside of the range established in this section based on temporary fiscal
37 necessity.

38 SECTION 4. A person who seeks to qualify for the exemption under this act shall, before
39 the deadline established by the board of assessors of the town of Norwell, file an application, on
40 a form to be adopted by the board of assessors, along with the supporting documentation of the
41 applicant's income and assets as described in the application. The application shall be filed each
42 year for which the applicant seeks the exemption. The board of assessors may deny an
43 application for an exemption under this act if the board of assessors finds that the applicant has
44 excessive assets that place the applicant outside the category of intended recipients of the
45 exemption under this act.

46 SECTION 5. An exemption shall not be granted under this act until the department of
47 revenue certifies a residential tax rate for the applicable tax year.

48 SECTION 6. This act may be revoked by an affirmative vote of a majority of the voters
49 at any regular or special town meeting at which the question of revocation is placed on the ballot.
50 Revocation shall take effect 30 days after an affirmative vote by the town.

51 SECTION 7. This act shall take effect upon its passage.

Acts (2024)

Chapter 329

AN ACT AUTHORIZING THE TOWN OF HOPKINTON TO ESTABLISH A MEANS-TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION FOR SCHOOL BUILDING CONSTRUCTION PROJECTS

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as Class One, residential in the town of Hopkinton, there shall be an exemption from the property tax to be set annually by the board of assessors in an amount equal to or less than the amount that an applicant's total annual property tax increases as directly caused by the town of Hopkinton borrowing, including principal and interest, in any fiscal year, for certain school building construction projects; provided, however, that the exemption shall be applied to the domicile of the applicant only. For the purposes of this act, "parcel" shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this section shall be in addition to any other exemptions allowed under the General Laws.

SECTION 2. The board of assessors of the town of Hopkinton may deny an application if the board finds that the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption established pursuant to this act. Real property shall qualify for an exemption under this act if:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant who was 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year if the joint applicant is 60 years of age or older at the close of the previous year;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town of Hopkinton for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 as adjusted annually by the department of revenue; and

(vi) the board of assessors has approved the application for the exemption.

SECTION 3. The total amount exempted pursuant to this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under this act shall, before the deadline established by the board of assessors, file an application on a form adopted by the board of assessors with supporting documentation of the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted pursuant to this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. The board of assessors may grant exemptions pursuant to this act until the town of Hopkinton has retired the full debt encumbered by any borrowing, including principal and interest, in any fiscal year, for certain school building construction projects as provided under section 1.

SECTION 7. This act shall take effect upon its passage.

Approved, January 6, 2025.

Mark S. Gould, Jr.
Town Councilor, North Attleboro
mgould@nattleboro.com | (508) 272-3145

Date: April 5, 2025

Re: Senior Tax Relief Proposal – Additional Comments for Finance Committee Consideration

Chair John Simmons and Members
Finance Committee
Town of North Attleboro

As the author of the senior tax relief proposal currently under consideration, I had hoped to be part of the continued discussion to collaborate and contribute constructively to the development of a solution. However, I have been informed that I am not permitted to attend the upcoming Finance Committee meeting due to concerns about Open Meeting Law. While I respect the need for legal compliance, I believe the exclusion of an elected Councilor from a public meeting—particularly one focused on a proposal I introduced—sets a troubling precedent for transparency and collaboration, and teamwork.

It's also worth noting that the Finance Committee holds significant weight in shaping policy outcomes, with a historical Council approval rate for its recommendations of approximately 100%. As such, meaningful discussion and influence often occur at the committee level. By being excluded from this setting, I am also excluded from hearing the administration's feedback firsthand and from participating in the collaborative process that informs final Council action.

This concern could be easily addressed by including a sentence in the meeting posting stating that the committee meeting may constitute a meeting of the full Council, exactly as was done for the previous Finance Committee meeting. That approach allowed full participation while remaining compliant with Open Meeting Law.

Since I will not be allowed to participate directly, I respectfully submit the following comments for your consideration.

In my view, the original proposal—prior to amendment—remains a viable and meaningful option. It was designed to **exempt eligible seniors from the tax increase associated with the new high school project**, offering targeted relief to those most in need while shifting approximately \$17 across the tax base. That modest shift keeps the impact manageable for the general population.

The amended version under discussion, which would increase the benefit to \$1,000 for eligible seniors using the same qualifying criteria, is also a strong option. Based on preliminary modeling, this would result in a similar \$17 shift town-wide. Any criteria is modifiable essentially “untying” the special legislation from the circuit breaker criteria. If entertained, I would suggest removing the high appraised value allowed under the circuit breaker criteria.

Additionally, I would support increasing the income eligibility limit—by perhaps 50%, or another agreed-upon amount—to expand the benefit to more seniors. However, we should be aware that if significantly more residents qualify (e.g., 500–1,000 additional seniors), the financial impact on the general tax base could increase proportionally—by approximately \$100–\$200 per household. This trade-off should be carefully considered to strike the right balance between helping vulnerable seniors and maintaining fairness for all residents.

I also stand firmly in favor of considering alternatives to ease the unmanageable burden placed on seniors by rising costs and stagnant income, while balancing the interests of all residents.

I believe that if we receive a favorable legal opinion, a property tax **freeze** could be an excellent complement to this relief effort. This type of relief has been implemented in various forms across the country, reflecting a growing recognition of the challenges facing fixed-income seniors.

Attached for reference are:

1. A summary slide from the Kansas Legislative Research Department, highlighting national trends toward circuit breaker and freeze-based relief programs.
2. Two tables from the National Conference of State Legislatures (NCSL) detailing states that have implemented property tax and assessment freezes, and

These models offer valuable insights as we consider additional long-term strategies for North Attleboro.

However, we should not delay immediate action waiting on legal clarification. **Our seniors need relief now—and we should deliver it without further delay.**

I share this input not only as the proposal’s author, but as someone who has previously advised legal counsel in the Governor’s Office, the Senate, and the House on related matters. I say that only to emphasize my commitment to legal compliance, transparency, and sound policy.

Thank you again for your work on this important issue, and for your willingness to consider a range of perspectives.

Respectfully,

/s/ Mark S. Gould, Jr.

Mark S. Gould, Jr.

Town Councilor

Cc: Michael Borg, Town Manager

Supporting Documentation

Attachment 1:

Other States

KLRD

Providing objective research and fiscal analysis for the Kansas Legislature

Currently, 30 states and DC offer circuit breakers

Currently, 16 states offer some form of assessment or tax freeze

Of those, 8 states overlap, offering both

Some of these programs are optional for the state’s localities

Attachment 2:

States with Property Tax Freezes

| State | Year Enacted | Age Requirement | Income limit | Additional |
|--------------|--------------|-----------------|----------------------|---|
| Connecticut | 2006 | Age 70 or older | No | The program is a local government option and not a requirement. Local governments may set asset limits. An applicant must have lived in Connecticut for at least one year before applying. A surviving spouse who is age 62 or older may also apply. |
| New Jersey | 1998 | Age 65 or older | Yes | The current limit is \$70,000 (both single or married), but the limit can change from year to year. The program is essentially a reimbursement program: The amount reimbursed is the increase (if any) above the amount of property tax paid in the first year the applicant qualified. |
| Oklahoma | 1996 | Age 65 or older | No | The program is a local government option and not a requirement. Local governments may set asset limits. |
| Rhode Island | 2009 | Age 65 or older | No more than \$4,000 | The program is a local government option and not a requirement. |
| Tennessee | 2006 | Age 65 or older | Yes | The program is an option for counties and/or municipalities and not a requirement. The income limit would be set by the counties. Applicants would have to apply annually. Improvements to the property would increase the tax base amount. |
| Texas | 2003 | Age 65 or older | No | The program is a local government option and not a requirement. The tax ceiling is set at the amount paid in the year the applicant qualifies; it may go up if the property is improved unless the improvements are for repairs or standard maintenance. |

States with Assessment Freezes

| State | Year Enacted | Age Requirement | Income Limit | Additional |
|--------------|--------------|-----------------|---|--|
| Arizona | 2000 | Age 65 or older | None | Disabled individuals and permanently totally disabled veterans may also apply. |
| Arkansas | 2001 | Age 65 or older | Yes | The income limit is less than 400% of the Supplemental Security Income benefit rate for individuals and less than 500% for joint owners. |
| Georgia | 1994 | Age 62 or older | Less than \$30,000 | This program may be used in lieu of, not in addition to, any other homestead exemption. |
| Illinois | 1994 | Age 65 or older | Less than \$55,000 | A surviving spouse need not be age 65 or older who otherwise meets the income qualification. |
| Louisiana | 2000 | Age 65 or older | Currently less than \$67,000. A limit of \$50,000 was set in 2001 and is adjusted annually by the Consumer Price Index. | Permanently totally disabled individuals and veterans who are at least 50% disabled may also apply. |
| New Mexico | 2000 | Age 65 or older | Currently less than \$32,000. This limit was set in 2010 and is adjusted annually by the Consumer Price Index. | Applicants must apply annually. |
| Oklahoma | 2004 | Age 65 or older | Yes | The income limit is set by the U.S. Department of Housing and Urban Development for the applicant's county. |
| Rhode Island | 2009 | Age 65 or older | Yes | The state authorized freezes for eight towns. However, the freeze currently applies to five towns; income limits and other additional requirements are determined locally. |
| South Dakota | 1980 | Age 65 or older | Yes | The income limit is \$25,116.03 (single) or \$31,395.04 (married) and adjusted by the Consumer Price index. The applicant must have resided for at least 200 days of the previous calendar year in the property. |
| Washington | 1995 | Age 61 or older | Less than \$35,000 | Individuals who retire because of a disability or veterans who are 100% disabled may also apply. A surviving spouse or domestic partner of someone who had been eligible may also apply if they are |



Measure #: 2025-054

TOWN COUNCIL MEASURE SUBMITTAL

Date: 3/10/2025

Submitted By: Councilor Dan Donovan

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Acceptance of M.G.L. c. 59, § 50: Affordable Housing Property Tax Exemption Guidelines for Municipalities in Massachusetts, including acceptance, criteria, and application procedures

Signed:

PURPOSE AND JUSTIFICATION:

SUMMARY

- The exemption was created by St. 2023 c. 50, signed into law on October 4, 2023.
- It applies to residential unit owners renting to income-qualifying persons at affordable rates.
- Municipalities must vote to accept the exemption, with the first available fiscal year being 2025.
- Acceptance can be revoked after three years, also by vote.
- The exemption applies only to class one residential units, with no domicile requirement unless locally specified.

SCOPE OF ABATEMENT

- Exemption amount is locally determined, not exceeding the tax due based on assessed value.
- Residential unit owners must rent to income-qualifying persons at rates set by the municipality.
- Occupants' income must not exceed 200% of area median income, as defined by HUD.
- Units must be rented annually to qualifying persons for the entire fiscal year.

APPLICATIONS TO ASSESSORS

- Applicants must submit STF 50 annually to local assessors, including signed leases and proof of income.
- Applications are due by the first actual tax bill's due date.
- Abatements granted will be charged against the overlay account, impacting annual overlay needs.

SPECIAL REQUIREMENTS:

ATTACHMENTS: Information Guideline from DOR

REFER TO SUB-COMMITTEE: Finance Sub-Committee

Measure #: 2025-054

TOWN COUNCIL MEASURE SUBMITTAL

Date: 3/10/2025

Submitted By: Councilor Dan Donovan

Telephone #: 508-699-0100

PURPOSE AND JUSTIFICATION CONTINUED:



Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

Informational Guideline Release

Municipal Finance Law Bureau
Informational Guideline Release (IGR) No. 24-4
March 2024

AFFORDABLE HOUSING PROPERTY TAX EXEMPTION

(G.L. c. 59, § 50)

This Informational Guideline Release (IGR) informs local officials about a new local option affordable housing property tax exemption. It also explains local standards and procedures that may be adopted relative to the exemption.

Topical Index Key:

Abatements and Appeals
Exemptions

Distribution:

Assessors
Collectors
Treasurers
Accountants and Auditors
Selectmen/Mayors
City/Town Managers/Exec. Secys.
Finance Directors
City/Town Councils
City Solicitors/Town Counsels

Supporting a Commonwealth of Communities

www.mass.gov/DLS

AFFORDABLE HOUSING PROPERTY TAX EXEMPTION

(G.L. c. 59, § 50)

SUMMARY:

This Informational Guideline Release (IGR) informs local officials about a new local option, affordable housing property tax exemption. The exemption was created by section 3 of “AN ACT TO IMPROVE THE COMMONWEALTH’S COMPETITIVENESS, AFFORDABILITY AND EQUITY,” which was signed into law on October 4, 2023. [St. 2023, c. 50](#). For municipalities that accept it, this new tax exemption would apply to the property of residential unit owners who rent their units to income-qualifying persons at affordable rates on a year-round, annual basis.

GUIDELINES:

I. LOCAL ACCEPTANCE

A. Acceptance

Acceptance of G.L. c. 59, § 50 is by vote of the municipality’s legislative body, subject to charter. [G.L. c. 4, § 4](#). Following acceptance, the board of selectboard of a town; the town council of a municipality having a town council form of government; the city manager, with the city council’s approval, in a city with a plan D or E form of government; or the mayor, with the city council’s approval, in all other cities may establish the parameters of the affordable housing property tax exemption. This includes all of the locally determined amounts noted in Section II below, any other restrictions or regulations consistent with the intent of the law and any local rules and procedures. A municipality may also adopt ordinances or by-laws to implement the provisions of the exemption.

B. Effective Date

The acceptance vote should explicitly state the fiscal year in which the exemption will first be available, the first of which can be fiscal year 2025.

C. Revocation

Acceptance may be revoked, but the city or town must wait until at least three years after acceptance. Revocation is also by vote of the legislative body, subject to charter. [G.L. c. 4, § 4B](#).

D. Notice of Acceptance or Revocation

The city or town clerk should notify the [Municipal Databank](#) that G.L. c. 59, § 50 has been accepted or revoked as soon as possible after the vote takes place.

II. SCOPE OF ABATEMENT

A. Residential Ownership

Applicants, including the trustees of a trust, must be the assessed owner of the property on which the tax to be abated is assessed and must own the property on the applicable July 1 exemption qualification date.

This exemption only applies to class one residential units. The unit is not required to be subject to an affordability restriction, but it may have one. Additionally, an accessory dwelling unit that meets the qualifications is eligible to receive the exemption.

B. Domicile

The applicant does not have to be domiciled on their property to qualify unless the municipality adopts a local rule requiring this.

C. Exemption Amount

The amount of the exemption will be determined locally but cannot be more than the tax otherwise due on the parcel (based on its assessed full and fair cash value), multiplied by the square footage of the qualifying housing units and divided by the total square footage of the structure located on the parcel.

For example, based on full and fair cash value, the tax obligation of a three-unit home is \$12,000. Each of the three units is 900 square feet. If only one of the units qualifies for the exemption, then the property owner would receive an exemption equal to 1/3 (900/2700) of the locally determined amount. As such, in this example, the maximum exemption amount would be \$4,000 for that unit.

Otherwise, if a property for which an applicant seeking an exemption is assessed by an income approach to value, then fair market rent must be assumed for all units.

D. Exemption Criteria

Residential unit owners must rent their units to income-qualifying persons at an affordable rate in order to qualify for exemption. The affordable housing rate is determined by the city or town but must be in accordance with the United States Department of Housing and Urban Development's (HUD) guidance and regulations.

Additionally, the occupants must have an annual household income that does not exceed the amount set by the city or town; provided, however, that said income shall not be more than 200 percent of the area median income. HUD income limits are available online [here](#).

For example, a municipality determined that the gross occupant income shall not exceed 80 percent of area median income. The municipality further determined that the affordable rate shall not exceed 30 percent of the actual occupant's monthly household income. An application is submitted for an occupant household of one. The relevant area median income limit for a household of one within the statistical area in which the municipality lies was \$82,950. Under the established guidelines of the municipality as set forth above, an occupant income of \$82,950 meets the income requirement, and rent no higher than \$24,885 annually meets the affordable rate requirement.

Further, the unit(s) in question must be rented on an annual basis and be occupied by qualifying persons for the entirety of the applicable fiscal year. If a unit is occupied as such by successive but separate annual leases to qualifying persons, without a significant gap between said leases, the unit is still eligible for exemption.

There are no age-related criteria for qualifying renters.

E. Applications to Assessors

To be considered for this exemption, applicants must submit STF 50, attached below, annually to the local assessors. The applications must include, but are not limited to, a signed lease or leases evidencing an annual rental agreement (including material terms of the lease, such as the rental amount and coverage for the 12 months of the entire fiscal year at issue) with proof of the household income of the occupying person(s) as established through federal and state income tax returns. The application must be filed with the assessors on or before the abatement deadline date, which is the due date of the first actual tax bill.

Any abatements granted shall be charged against the overlay account. As such, the assessors should factor in the amounts needed to fund the exemption when determining overlay needs each year.

III. ADOPTION OF LOCAL RULES

As noted above, the board of selectmen or select board of a town; the town council of a municipality having a town council form of government; the city manager, with the

city council's approval, in a city with a plan D or E form of government; or the mayor, with the city council's approval, in all other cities may establish the parameters of the affordable housing property tax exemption. This includes all of the locally determined amounts noted in Section II above, any other restrictions or regulations consistent with the intent of the law and any local rules and procedures. A municipality may also adopt ordinances or by-laws to implement the provisions of the exemption.

A municipality should adopt rules to determine:

- The maximum amount of the exemption;
- The annual occupant household income limit;
- The affordable housing rate of rent;
- The domiciliary requirements of the owner, if any; and
- Any other restrictions or regulations consistent with the intent of the law it elects to implement.

Date Received
Application No.
Parcel Id.

Name of City or Town

**FISCAL YEAR _____ APPLICATION FOR AFFORDABLE HOUSING EXEMPTION
General Laws Chapter 59, § 50**

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 60)

[]
[]

Return to: Board of Assessors

Must be filed with assessors not later than due date of first actual (not preliminary) tax payment for fiscal year.

INSTRUCTIONS: Complete all sections fully. Please print or type.

A. IDENTIFICATION OF OWNER.

Name of Owner/Applicant: _____
Telephone Number: _____
Email Address: _____

Legal residence (domicile) on July 1, _____ Mailing address (if different) _____
No. Street City/Town Zip Code

Location of property: _____ No. of dwelling units: 1 2 3 4 Other _____
Did you own the property on July 1, _____ Yes No

B. IDENTIFICATION OF RENTER/LESSEE.

Name of Renter/Lessee: _____
Telephone Number: _____
Email Address: _____

Legal residence (domicile) on July 1, _____ Mailing address (if different) _____
No. Street City/Town Zip Code No. Street City/Town Zip Code

Did the Renter/Lessee live in the property on July 1, Yes No
If no, did another qualifying Renter/Lessee live in the property on July 1? Yes No
Does the Renter/Lessee intend on living at the property through June 30, Yes No
If no, will another qualifying Renter/Lessee live in the property through June 30? Yes No
Please supplement this application within 30 days of any change of Renter/Lessee.
Is the Renter/Lessee subject to an annual lease? Yes No
How much rent is being charged (monthly)? _____
Are there any other charges being made upon the Renter/Lessee (whether included in the rental agreement or not)? If so, please identify the charges and the respective amounts. _____
Please attach a copy of the signed lease(s) to this application.

Other information (as required by the local assessors):

C. RENTER/LESSEE ANNUAL HOUSEHOLD INCOME. Copies of Renter/Lessee's federal and state income tax returns, and other documentation, may be requested to verify income.

| | |
|---|-----------------------|
| | All Household Members |
| Number of persons in the household | |
| Total gross income from all persons | |
| | |

D. PARCEL INFORMATION.

| | |
|---|--|
| How many units on are the parcel | |
| Total square footage of the structure located on the parcel | |
| Total square footage of qualifying housing units | |

E. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature of Owner Applicant

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

| | | | |
|------------------------------------|--|---------------------------|----------|
| Ownership <input type="checkbox"/> | GRANTED <input type="checkbox"/> | Assessed Tax | \$ _____ |
| Occupancy <input type="checkbox"/> | DENIED <input type="checkbox"/> | Prorated Exemption Amount | \$ _____ |
| Income <input type="checkbox"/> | DEEMED DENIED <input type="checkbox"/> | Adjusted Tax | \$ _____ |
| Rate <input type="checkbox"/> | | Board of Assessors | |
| Date Voted/Deemed Denied | _____ | _____ | |
| Certificate No. | _____ | _____ | |
| Date Cert./Notice Sent | _____ | _____ | |
| | | Date: | |

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

TAXPAYER INFORMATION ABOUT THE AFFORDABLE HOUSING EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your real property if you meet the qualifications described herein for the affordable housing exemption allowed under Massachusetts law.

More detailed information about the qualifications for this exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications as of July 1. You may also apply if you are the personal representative of the estate, or trustee under the will, of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed during the last 10 days of the abatement application period. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.
