



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

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PURPOSE AND JUSTIFICATION CONTINUED: