



Measure #: 2025-088

TOWN COUNCIL MEASURE SUBMITTAL

Date: 5/28/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Establish a Senior Means-Tested Property Tax Relief Exemption effective July 1, 2026 (FY27), subject to an annual vote for implementation by the Town Council.

Signed:

Michael Borg

Digitally signed by Michael Borg
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Reason: I am approving this document with my legally binding signature
Location:
Date: 2025.05.23 08:47:16-0400
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PURPOSE AND JUSTIFICATION:

Purpose and Justification:

To provide targeted, means-tested property tax relief to qualifying senior residents of North Attleborough who meet eligibility requirements established by the Town Council. This measure supports long-term, income-limited senior homeowners and reinforces the Town's commitment to aging in place through a sustainable and equitable tax policy. This measure shall form the basis of a Home Rule Petition to the Massachusetts Legislature.

Program Outline:

The North Attleborough Town Council hereby establishes a Senior Means-Tested Property Tax Relief Exemption Program beginning Fiscal Year 2027 and continuing annually thereafter, contingent upon the annual vote of the Town Council. This program shall be governed by the following provisions:

1. Annual Authorization: The Town Council shall annually vote to:

- Authorize the continuation of the Senior Means-Tested Property Tax Relief Program.
- Establish all eligibility criteria, including income and/or asset limits, property qualifications, and any other conditions as defined by this measure.
- Set the senior exemption value amount per qualifying parcel.

2. Funding Source: The exemption shall be funded through a residential tax classification shift within the tax levy. No overlay funds shall be used.

(Continued on the next page.)

SPECIAL REQUIREMENTS: Requires Home Rule Petition by the Massachusetts Legislature

ATTACHMENTS:

REFER TO SUB-COMMITTEE: Finance

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PURPOSE AND JUSTIFICATION CONTINUED:

3. Eligibility Requirements: To qualify, all of the following criteria must be met:

- Applicant must own and occupy a qualifying residential parcel (property classifications 101, 102, or 104) as their principal residence as of July 1 of the fiscal year.
- If the property is held in trust, the applicant must have a legal interest in the trust.
- The applicant must have been domiciled and owned a home in Massachusetts for at least 10 consecutive years prior to application.
- The applicant must meet the normal, full Social Security full retirement age, currently 67, as of July 1 of the fiscal year. For joint applications, the co-applicant must also be at least the minimum retirement age, currently 62.
- Household income must not exceed the annually defined threshold as established by the Council. Initial income criteria are:

1. Single Applicants: \$70,000
2. Head of Household: \$80,000
3. Joint Applicants: \$90,000

- Property assessed value must not exceed the prior year's average of the qualifying class as determined by the Assessor's Office.
- Applicants may not simultaneously participate in the Senior Tax Work-Off Program for the same fiscal year.
- Applications must be submitted annually by September 1 to the Assessor's Office, with all required income and asset documentation.
- Applications must be submitted on the official form created by the Board of Assessors and include all required documentation of income and assets.
- Applications must be submitted annually to maintain eligibility.

4. Exemption Limitations:

- A maximum of 500 exemptions will be granted each fiscal year on a first-qualified, first-served basis.
- Relief applies only to the residential portion of the parcel.
- No exemption shall be granted until the Department of Revenue certifies a residential tax rate that reflects the exemption cost absorbed within the residential levy.

5. Review and Adjustment: The program shall be reviewed annually by the Town Council, with all criteria and financial thresholds subject to annual vote and adjustment.

6. Implementation: This measure shall take effect beginning July 1, 2026, for FY27, and serve as the basis for filing a Home Rule Petition to the Massachusetts Legislature to authorize the program's legal implementation.