

TOWN COUNCIL MEASURE SUBMITTAL

Date: 04/10/2023	Submitted by: Town Manager	Telephone # 508-699-0100
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<p>MEASURE DESCRIPTION:</p> <p>FY2024 Local Acceptance of Certain Property Tax Exemptions</p> <p>Signed:  07 APR 23</p>
<p>PURPOSE AND JUSTIFICATION:</p> <p style="text-align: right;">Page 1 of 2</p> <p>I hereby submit the following measure to the Town Council for its consideration and action:</p> <p>Clause 22G, Veteran whose property is being held in trust for their benefit will now qualify. A veteran would have to qualify for an exemption if property was not held in trust. Without this Clause, the veteran would not qualify for the exemption if the house were held in a trust.</p> <p>Clause 22H, Full exemption to qualifying surviving parents or guardians of soldiers and sailors, members of the National Guard and veterans who during active duty suffered an injury or illness documented by the United States Department of Veterans Affairs or a branch of the armed forces that was a proximate cause of their death or are missing in action with a presumptive finding of death as a result of active duty service as members of the armed forces of the United States.</p> <p>Clause 41A, Seniors may delay payment of their property taxes. A deferral does not discharge the tax obligation like an exemption. Instead, it defers payment until the senior sells the property or passes away. Upon qualification the senior would enter into a written tax deferral and recovery agreement with the assessors. The assessors will record the agreement at the Registry of Deeds. The current Income limit (gross receipts) is \$20,000 for both a single person or married couple.</p>
<p>SPECIAL REQUIREMENTS:</p> <p>This measure requires a legal notice and public hearing.</p>
<p>ATTACHMENTS:</p> <p>Memo from the Assistant Assessor.</p>
<p>REFER TO SUB-COMMITTEE:</p> <p>Finance Sub-Committee</p>

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PURPOSE AND JUSTIFICATION: <p style="text-align: right;">Page 2 of 2</p> <p>The Board of Assessors support the local option change to \$20,000 for a single person and \$40,000 for a married couple. This is consistent with the Fiscal 2022 local option changes to Clause 41C (Elderly). After discussion with Christopher Sweet, Treasurer/Collector, they unanimously agreed to support a change in interest from 8% to 5%.</p> <p>Clause 56, Upon the acceptance by the Town, the Board of Assessors may grant an Abatement/Exemption up to 100 percent of the total tax assessed to members of the Massachusetts National Guard and to reservists on active duty in foreign countries for the Fiscal Year they performed such service subject to eligibility criteria to be established by the Board of Assessors. The authority to grant abatements under this section shall expire after 2 years of acceptance unless extended by a vote of the Town Council.</p>
SPECIAL REQUIREMENTS: This measure requires a legal notice and public hearing.
ATTACHMENTS: Memo from the Assistant Assessor
REFER TO SUB-COMMITTEE: Finance Sub-Committee



TOWN OF NORTH ATTLEBOROUGH BOARD OF ASSESSORS

John V. Bellissimo, *Chairman*
Paul B. Pinsonnault
Gene Morris

Cheryl Smith
Assistant Assessor

Date: February 2, 2023

To: Michael Borg, Town Manager

From: Cheryl Smith, Assistant Assessor

RE: Statutory Exemptions-local options for Fiscal 2024

At the North Attleborough Board of Assessors meeting on February 2, 2023 the Board of Assessors voted unanimously to present to the Town Manager the following:

To see if the Town will vote to accept Massachusetts General Laws Section 4 of Chapter 73 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988 which allows an additional real estate tax exemption of one hundred percent, (100%) of said exemption under Clauses 17D, 22, 37, 41C, of section 5 of Chapter 59 of the Massachusetts General Laws. Passage of this article will return qualified property owners a tax exemption that compensates for the effects of inflation since the exemptions were initially established.

Clause 22G, Veteran whose property is being held in trust for their benefit will now qualify. A veteran would have to qualify for an exemption if property was not held in trust. Without this Clause, the veteran would not qualify for the exemption if the house were held in a trust.

Clause 22H, Full exemption to qualifying surviving parents or guardians of soldiers and sailors, members of the National Guard and veterans who during active duty suffered an injury or illness documented by the United States Department of Veterans Affairs or a branch of the armed forces that was a proximate cause of their death or are missing in action with a presumptive finding of death as a result of active duty service as members of the armed forces of the United States.

Clause 41A, Seniors may delay payment of their property taxes. A deferral does not discharge the tax obligation like an exemption. Instead, it defers payment until the senior sells the property or passes away. Upon qualification the senior would enter into a written tax deferral and recovery agreement with the assessors. The assessors will record the agreement at the Registry of Deeds. The current Income limit (gross receipts) is \$20,000 for both a single person or married couple. The Board of Assessors support the local option change to \$20,000 for a single person and \$40,000 for a married couple. This is consistent with the Fiscal 2022 local option changes to Clause 41C (Elderly) After discussion with Christopher Sweet, Treasurer/Collector they unanimously agreed to support a change in interests from 8% to 5%.

Clause 56, Upon the acceptance by the Town, the Board of Assessors may grant an Abatement/Exemption up to 100 percent of the total tax assessed to members of the Massachusetts National Guard and to reservists on active duty in foreign countries for the Fiscal Year they performed such service subject to eligibility criteria to be established by the Board of Assessors. The authority to grant abatements under this section shall expire after 2 years of acceptance unless extended by a vote of the Town Council.

As an update:

State Reimbursements, At the end of each Fiscal Year exemption totals are reported to the DOR and reimbursements are made to the Town for many of the exemptions granted. For Fiscal Year 2021 a total of \$96,325.62 was reimbursed out of \$276,413.12 granted. For Fiscal Year 2022 with the newly adopted changes a total of \$103,127.24 was reimbursed out of \$297,777.24 granted.
Sincerely,

Cheryl Smith
Assistant Assessor
Town of North Attleborough