



Measure #: 2025-077

TOWN COUNCIL MEASURE SUBMITTAL

Date: 4/14/2025

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

FY2026 Local Acceptance of Certain Property Tax Exemptions

Signed:

Michael Borg

Digitally signed by Michael Borg
DN: c=US, ou=Town Manager, cn=Michael Borg, email=Emmborg@
nattleboro.com
Reason: I am the author of this document
Location:
Date: 2025.04.14 14:27:23 -0400
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

I hereby submit the following measure to the Town Council for its consideration and action:

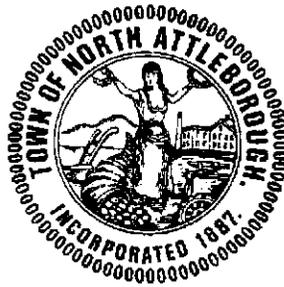
The Board of Assessors support the local option change from Clause 41C to Clause 41D, The Board of Assessors voted to adopt Clause 41D to replace Clause 41C, the change to Clause 41D will allow a cost of living increase each year on the income and asset requirements at their March 24, 2025 Regular meeting.

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.

SPECIAL REQUIREMENTS: This measure requires a Legal Notice and a Public Hearing.

ATTACHMENTS: Memo from the Assistant Assessor.

REFER TO SUB-COMMITTEE: Finance



TOWN OF NORTH ATTLEBOROUGH BOARD OF ASSESSORS

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

Cheryl Smith
Assistant Assessor

Date: March 31, 2025
To: Michael Borg, Town Manager
From: Cheryl Smith, Assistant Assessor
RE: Statutory Exemptions-local options for Fiscal 2026

At the North Attleborough Board of Assessors meeting on March 24, 2025 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, 37A, 41D, 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.

The Board supports the following local options:

At the North Attleborough Board of Assessors meeting on March 24, 2025 the Board of Assessors voted unanimously to present to the Town Manager the following:

Clause 41D, The Board of Assessors voted to adopt **Clause 41D** to replace Clause 41C, the change to Clause 41D will allow a cost of living increase each year on the income and asset requirements.

At the North Attleborough Board of Assessors meeting on March 31, 2025 the Board of Assessors voted unanimously to present to the Town Manager the following:

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. (This is a renewal of the exemption, it was initially adopted in Fiscal 2024.)

Sincerely,

Cheryl Smith

Cheryl Smith
Assistant Assessor
Town of North Attleborough