



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.AMENDED

Signed: Michael Borg
Digitally signed by Michael Borg
DN: cn=Michael Borg, o=North Attleborough, ou=Town Manager, email=Michael.Borg@NorthAttleborough.com
Reason: I am approving this document with my legally binding signature
Date: 2025.05.23 09:47:15-0400
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PURPOSE AND JUSTIFICATION:

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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.

AN ACT AUTHORIZING 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. The purpose of this act is to provide targeted, means-tested property tax relief to qualifying senior residents of the town of North Attleborough who meet certain eligibility requirements established by this act and the North Attleborough Town Council.

SECTION 2. 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 in an amount to be set annually by the Town Council as provided in Section 3. The exemption shall be applied to the domicile of the taxpayer 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, as well as single and two-family dwellings. The exemption provided for in this section shall be in addition to any other exemptions allowed pursuant to the General Laws.

SECTION 3. The Board of Assessors of the Town of North Attleborough may deny an application for exemption if the board finds that the applicant has excessive assets, **within the meaning of this act**, that place the applicant outside of the intended recipients of the senior exemption established pursuant to this act. Real property shall qualify for the exemption pursuant to Section 1 if the following criteria are met:

(i) the qualifying real property is owned and occupied by a person whose household income does not exceed the annually defined threshold as established by the Town Council. Initial income limits shall be set by the Town Council annually. The initial income limits are as follows:

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

(ii) the qualifying real property is owned as of July 1 of the fiscal year by a single applicant who meets the normal, full Social Security retirement age, currently 67. For joint applicants, the co-applicant must also be at least the minimum retirement age, currently 62;

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

(iv) the applicant has owned and resided in a single-family or two-family dwelling or condominium in **North Attleborough**, Massachusetts for not less than 10 consecutive

years before filing an application for the exemption. If the property is held in trust, the applicant must have a beneficial interest in the trust;

(v) the maximum assessed value of the domicile is not greater than the prior year's average of the qualifying class as determined by the assessor's; and

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

(vii) the applicant(s) is not a current participant in the Senior Tax Work-Off Program, authorized pursuant to G.L. c. 59, § 5K, for the same fiscal year.

SECTION 4. The Town Council of the Town of North Attleborough shall annually set the exemption amount provided for in Section 1. The exemption shall only apply to the residential portion of the parcel. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 5. A person who seeks to qualify for the exemption pursuant to Section 1 shall, before September 1 of the applicable fiscal year, file an application with the Assessor's Office, on a form adopted by the Board of Assessors, with the 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 6. 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 7. The exemption provided in this act shall expire 3 years after the effective date of this act; provided, however, that the Town of North Attleborough may reauthorize the exemption for additional 3-year intervals by a vote of the Town Council.

SECTION 8. Qualified exemptions shall be granted on a first-come, first-served basis. No more than 500 qualified exemptions shall be granted per fiscal year.

SECTION 9. This act shall take effect upon its passage.

(Town Council)

(Majority Vote Required)