

Michael Borg
Town Manager



TOWN OF NORTH ATTLEBOROUGH
43 South Washington Street
North Attleborough MA 02760
508-699-0100

INTEROFFICE MEMORANDUM

DATE: Thursday, September 11, 2025
TO: Town Clerk Pat McNielly
FROM: Michael Borg
CC: Assistant Assessor Cheryl Smith
Town Clerk Pat McNielly
Treasurer/Tax Collector Chris Sweet
RE: **Measure 2025-088- 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**

Town Council Meeting- President Justin Paré
Measure 2025-088- 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

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.

The Town Council met on May 28, 2025, and on behalf of the Town Council, a motion was made by Vice-President Simmons to approve **Measure 2025-088**- 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.

The motion was seconded by Councilor Costello.

Motion carried 7-0.

The Town Council met on August 25, 2025, and on behalf of the Town Council, a motion was made by Vice-President Lapointe to refer **Measure 2025-088**- Establish a Senior Means-Tested Property Tax Relief Exemption effective July 1, 2026 (FY27), subject to an annual vote to the Finance Sub-Committee for further review and discussion.

Councilor Simmons seconded the motion.

Motion carried 8-0.

The Finance Sub-Committee met on September 3, 2025, and on behalf of the Committee, a motion was made by Mr. Donohue to approve **Measure 2025-088**- 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, as AMENDED to “include the definition of excessive: limited to what is written here within”, and with the addition of “Being a North Attleborough Resident for at least 10 as a Requirement”.

Councilor Costello seconded the Motion as amended.

Motion carried 6-0.

The Town Council met on September 8, 2025, and on behalf of the Town Council, a motion was made by Councilor Simmons to approve **Measure 2025-088**- 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 as AMENDED.

Vice-President Lapointe seconded the Motion as amended.

Motion carried 9-0.