

## **15 Annual Town Meeting Articles submitted by the Board of Assessors**

WHY? Approving these articles will update the amounts and terms of exemptions up to changes passed by the state legislature and signed into law as of December, 2021. In addition, the Council on Aging requested that the Administrative Assessor bring all of the exemptions up to currently-allowable levels.

Article 28: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clauses 17C, 17 C<sup>1/2</sup>, and Clause 17D, or take any action relative thereto.

Purpose: This will increase the whole estate limit granted to a Senior, Surviving Spouse, or Minor Child of a Deceased Parent.

Article 29\_: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clause 17E and adopt the full amount of the cost-of-living adjustment set annually by the Massachusetts Department of Revenue, or take any action relative thereto.

Purpose: This will increase the whole estate limit granted to a Senior, Surviving Spouse, or Minor Child of a Deceased Parent automatically each year by a COLA determined by the Massachusetts Department of Revenue.

Article 30: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clause 17F and adopt the full amount of the cost-of-living adjustment set annually by the Massachusetts Department of Revenue, or take any action relative thereto.

Purpose: This will increase the exemption granted to a Senior, Surviving Spouse, or Minor Child of a Deceased Parent automatically each year by the full amount of the cost-of-living adjustment determined by the Massachusetts Department of Revenue.

Article 31: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clause 18 and adopt a 3.0% interest rate, or take any action relative thereto.

Purpose: This will decrease the interest charged on a hardship deferral of property taxes from 8% to 3% per year.

Article 32: To see if the Town will vote to accept MGL Chapter 59, Section 5, provision added by St. 1993, Chapter 110, Section 110 (last paragraph of Chapter 59, Section 5, Clause 22F), or take any action relative thereto.

Purpose: This will reduce the residency requirement for veterans applying for Clause 22 and 22A-22F exemptions who were not domiciled in Massachusetts six months before entering the service from 5 years to one year before they can apply.

Article 33: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clause 22G, or take any action relative thereto.

Purpose: This will exempt a person otherwise eligible for a Clause 22 or Clause 22A-22F veterans' exemption when legal title is held by a trustee, conservator or other fiduciary for the person's benefit.

Article 34: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clause 22H, or take any action relative thereto.

Purpose: This will exempt the surviving parents or guardians of active-duty military personnel (including National Guardsmen on active duty) or veterans who (1) died as a proximate result of injuries sustained or diseases during active duty, or (2) went missing in action and are presumed to have died.

Article 35: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clause 37A, or take any action relative thereto.

Purpose: This will increase the amount of exemption for a blind person to \$500.

Article 36: To see if the Town will accept MGL Chapter 59, Section 5, Clause 41A and adopt a 3.0% interest rate, or take any action relative thereto.

Purpose: This will increase the income limit for senior property tax deferrals up to the same income level that single seniors who are not heads of household can have to qualify for the “circuit breaker” state income tax credit. This also will decrease the interest charged on a hardship deferral of property taxes from 8% to 3% per year.

Article 37: To see if the Town will accept MGL Chapter 59, Section 5, Clauses 41B and 41C and adopt a \$1,000 amount, or take any action relative thereto.

Purpose: This will increase gross receipts and the whole state limits for seniors applying for Clause 41 exemptions and double the exemption from \$500 to \$1,000.

Article 38: To see if the Town will vote to accept MGL Chapter 59, Section 5, Clause 41C and reduce the eligibility age to 65; increase the exemption amount up to 100%; increase the gross receipts limit up to \$20,000 for single people and \$30,000 for married people; increase the whole estate limit up to \$40,000 for single people and \$55,000 for married people; and exclude the value of up to a four-family home from the whole estate, or take any action relative thereto.

Purpose: This will loosen the criteria for senior exemptions and enable more people to apply for them.

Article 39: To see if the Town will vote to accept MGL Chapter 59, Chapter 5, Clause 41C<sup>1/2</sup> and reduce the eligibility age to 65; increase the exemption amount up to 20%; reduce the durational requirement to five years; and, adjust income limits to apply to combined household income, or take any action relative thereto.

Purpose: This will loosen the criteria for senior exemptions and enable more people to apply for them. (NOTE: Acceptance of this law also requires voter approval of a ballot question.)

Article 40: To see if the Town will accept MGL Chapter 59, Section 5, Clause 41D, or take any action relative thereto.

Purpose: This will increase the gross receipts and whole estate limits automatically each year by a cost-of-living adjustment determined by the Massachusetts Department of Revenue for seniors applying for Clause 41, 41B and 41c exemptions.

Article 41: To see if the Town will accept MGL Chapter 59, Section 5, Clause 56 and increase the exemption amount up to 100%, or take any action relative thereto.

Purpose: This will exempt 100% of property taxes assessed to Massachusetts National Guards and reservists deployed overseas.

Article 42: To see if the Town will accept MGL Chapter 59, Section 5, Clause 57, or take any action relative thereto.

Purpose: To exempt seniors from property taxes up to the amount of the “circuit breaker” state income tax credit received for domiciles.

