

John Bellissimo, Chairman

Paul Pinsonnault

Gene Morris



Cheryl Smith, Assistant
Assessor

Town of North Attleborough

BOARD OF ASSESSORS

43 South Washington Street, North Attleborough, MA 02760

Phone: (508) 699-0117

PUBLIC MEETING

January 26, 2023 at 6:00 PM

Town Hall - Assessor's Office Meeting Room

43 South Washington St. North Attleborough, MA 02760

I. Attendance/Roll-Call

II. Approval Of Minutes

- a. January 19, 2023

III. Signature Folder

- a. Motor Vehicle Abatements

IV. Board Of Assessors Community Announcements

V. Assistant Assessors Report

VI. Resident And Community Comment

VII. Old Business

VIII. New Business

- a. Discussion with Christopher Sweet, Treasurer/Collector regarding Deferral Interest
- b. Board vote on Local Option Exemption Changes
 - i. 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.

- ii. 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.
- iii. 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.
- iv. 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)
- v. 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.

IX. Upcoming Schedule

- a. Thursday, February 2, 2023 @4pm
- b. Thursday, February 9, 2023 @4pm
- c. Thursday, February 16, 2023 @4pm
- d. Thursday, February 23, 2023 @4pm

X. Adjournment To Executive Session

To discuss abatements, exemptions and ATB Cases