



**Town of Arlington
Legal Department**

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To: Select Board

Cc: Jim Feeney, Town Manager; Juli Brazile, Town Clerk

Date: September 7, 2023

Re: Ballot Question Language for Senior Circuit Breaker

Members of the Board, please find below two options for placement on the November 2023 ballot to obtain authorization from the voters by local ballot question for implementing a means-tested tax exemption or “circuit breaker” program for qualifying seniors in Arlington. As the Board may recall, under Article 43 of the 2019 Town Meeting, the Town submitted home rule legislation to allow for the creation of a means-tested senior tax “circuit breaker” with the following criteria:

- Town residents over 65 years of age;
- Who own and occupy homes worth less than the median assessed value in Arlington; and
- Qualify for State “circuit breaker” ceiling under G.L. c. 62 section 6(k)

Such home rule legislation was finally signed into law in 2021 as Chapter 285 of the Acts of 2020, “An Act Authorizing the Town of Arlington to Establish a Means Tested Senior Citizen Property Tax Exemption,” making the program eligible for the local ballot. Below are two

versions of ballot questions authorizing the program, one simply asking to approve Chapter 285 of the Acts of 2020, and one including a basic narrative description as well as a summary. I ask your approval of both versions of the question and expression of preference while we ensure the Commonwealth will accept a version with more descriptive language. The summary may not appear on the ballot, but is provided for your review as a basic point of reference.

Baseline Version

"Shall an act passed by the general court in the year 2021, entitled "An Act Authorizing the Town of Arlington to Establish a Means Tested Senior Citizen Property Tax Exemption," be accepted?

Yes_____ No_____

Narrative Version with Summary

"Shall an act passed by the general court in the year 2021, entitled "An Act Authorizing the Town of Arlington to Establish a Means Tested Senior Citizen Property Tax Exemption," which would provide income-based local property tax relief as annually set by the Select Board for eligible residents over 65 years of age, be accepted?

Yes_____ No_____

Summary

The 2020 Annual Town Meeting voted to petition the state legislature to establish a means tested property tax exemption for senior citizens. The means tested senior tax exemption was enacted in January of 2021 under Chapter 285 of the Acts of 2020 (the Act). If the provisions of the Act are accepted, Town residents over 65 years of age; who own and occupy homes worth less than the median assessed value in Arlington; and qualify for State "circuit breaker" ceiling under G.L. c. 62 section 6(k) (currently \$64,000 for singles, and \$96,000 for couples) are provided local tax relief via a new local exemption.

The Select Board shall annually set the amount of relief for those qualifying for such tax exemption subject to two constraints. First no qualifying resident may have their tax obligation reduced by more than 50 percent, and second, that the Town's total tax relief under the program cannot be greater than .5 percent of the fiscal year's total residential property tax levy for the Town.