

ARTICLE 24

**ACCEPTANCE OF LEGISLATION/ELDERLY
AND DISABLED TAXATION FUND**

To see if the Town will vote to accept Massachusetts General Law Chapter 60 Section 3D, in order to authorize an Elderly and Disabled Taxation Aid Fund in Arlington. Such fund will be created to allow taxpayers of Arlington to voluntarily check off an amount not less than \$1 which shall increase the amount otherwise due, and to establish a Town aid to the elderly and disabled taxation fund for the purpose of defraying the real estate taxes of elderly and disabled persons of low income. A Taxation Aid Committee to be appointed by the Board of Selectmen shall consist of the Chair of the Board of Assessors, the Town Treasurer and three residents to carry out the provisions of this article and to identify recipients of such aid; or take any action related thereto.

(Inserted by the Board of Selectmen)

VOTED: That the Town does hereby adopt Section 3D of M.G.L. Ch. 60, establishing an elderly and disabled tax relief fund as defined therein, including any subsequent amendments or modifications thereto and establishing a Taxation Aid Committee as provided by the statute; such adoption shall be effective upon acceptance.

(4-0) Mr. Greeley was absent.

COMMENT: This article represents the third of this year's series of measures sought by the Board of Selectmen to lessen the tax burdens on potentially vulnerable homeowners. Accepting this legislation allows the Town to establish a fund and donation mechanism for defraying real estate taxes of seniors, as well as low income disabled persons. The legislation option allows the Town to designate a place on tax bills for donations for the fund for any amount greater than \$1.00, which essentially is due along with each homeowner's real estate tax bill. Such donated monies are held in a special account, and may be invested to further grow the fund.

In order that the Town may best collect and disburse the property tax aide under this mechanism, acceptance of this provision will also establish a five (5) member Taxation Aid Committee, which consists of the Chair of the Board of Assessors, the Town Treasurer, and three (3) residents appointed by this Board of Selectmen. The Committee shall adopt rules for its operation and the discharge of its duties in identifying and determining how to best assist eligible seniors and disabled low-income persons. The Board views both the creation of a tax assistance fund and the Taxation Aid Committee as two additional and essential pieces in committing the Town to helping its most vulnerable property owners while also investing in some of the Town's most important capital resources. Accordingly, we strongly urge Town Meeting's favorable action.