

Tax Deferral and Exemption Study Committee

- Members: Five
- Quorum: Quorum shall be a majority of the members serving
- Appointed By: Select Board
- Length of Term: 3 years with staggered membership terms
- Appointments: Annually – September
- Liaisons: Board of Assessors, Council on Aging, Commission on Disability, Appropriation Committee
- Staff: Assistant Town Manager for Finance or designee
- Meeting Times: Quarterly or as needed

Criteria for Membership: Citizens with an interest in property tax equity issues

Description: The Tax Deferral and Exemption Study Committee is charged to review and recommend to the Select Board options for the deferral or exemption of local property taxes under existing state law, or by home rule petition for a special act of the state legislature, that might enhance or make accessible the property tax relief currently available to elderly, low-income, disabled or otherwise deserving residents. Options for consideration include, but are not limited to:

- Adjusting the terms of tax deferrals available to senior citizens under G.L. c. 59, 5, Clause 41A;
- Adjusting the terms of tax exemptions available to senior citizens under G.L. c. 59, 5, Clause 41C;
- Publicizing the Massachusetts Senior Circuit Breaker Tax Credit Program, and;
- Adopting other provisions for exemptions or other forms of tax relief that are now, or may become, available under state law.
- Providing input to the Select Board and other committees when property tax issues are being examined.

Special Project Work:

The Tax Deferral and Exemption Study Committee will be asked to coordinate with interested groups and Town Departments to outreach to target populations, to market existing programs and services.

Prior to serving as a member of this committee, appointees are required to:

1. Acknowledge receipt of the Summary of the Conflict of Interest Statute. Further, to continue to serve on the Committee the member must acknowledge annually receipt of the summary of the Conflict of Interest Statute. Said summary will be provided by and acknowledged by the Town Clerk.
2. Provide evidence to the Town Clerk that the appointee has completed the on-line training requirement required by the Conflict of Interest Statute. Further, to continue to serve on the committee, the member must acknowledge every two years completion of the on-line training requirement.

Ref.: March 8, 2004 - Revised charge adopted by Selectmen.

January 18, 2006 - Selectmen designated as Special Municipal Employees.

January 23, 2023 - Select Board voted to: add "Quorum: Quorum shall be a majority of members serving"; change "Board of Selectmen" to "Select Board"; change the length of term from "2 years" to "3 years with staggered membership terms".