



SAMPLE BALLOT
SPECIAL TOWN ELECTION
TOWN OF CONCORD
TUESDAY, JUNE 25, 2024

Town Clerk

A. To vote, fill in the oval to the right of your choice

Special Act Acceptance Question

An Act Establishing a Senior Means-Tested Property Tax Exemption in the Town of Concord

Shall the Town of Concord accept the provisions of Chapter 193 of the Acts of 2022, "An Act Establishing A Permanent Senior Means-Tested Property Tax Exemption in the Town of Concord," which Act was accepted at the 2024 Annual Town Meeting, fair and concise summary which appears below?

A Tax Fairness Committee was appointed by the Select Board to examine the "fair allocation of property tax burdens" as well as the "loss of economic diversity resulting from reliance on the property tax in Concord." The Tax Fairness Committee's proposal, which was approved and codified as Chapter 374 of the Acts of 2016, created a pilot program to assist seniors with limited incomes to stay in their homes. The pilot program was successful, and thus Town Meeting subsequently asked the Legislature to permit the Town to make the tax relief it offered permanent. In 2022, the Legislature approved legislation that did so, subject to (1) a Town Meeting vote accepting the legislation establishing the program; and (2) a subsequent approval by the Town's voter at the ballot.

Accordingly, if the ballot question before you receives an affirmative vote at this election, the Senior Means-Tested Property Tax Exemption (the "Exemption") would become permanent. The Exemption is intended to provide property tax relief for low- and moderate-income seniors. It would be available to Concord homeowners who are 65 or older (and whose co-owners are 60 or older), who have lived in Concord for at least 10 years, do not exceed certain income requirements tied to the State Income Tax Circuit Breaker, and whose houses are assessed at not more than the town's median single-family value. Eligible seniors whose applications for the Exemption are accepted will have their property tax bills discounted by 10% of their gross income, for up to 50% of total property tax.

The value of all Exemptions granted in the Town cannot exceed more than ½ of 1% of the Town's property tax levy in the first year, and each year after that, the Select Board will set a new cap of up to 1%. The caps are flexible, such that if the number of eligible applicants would result in a dollar amount of exemptions greater than the Select Board's selected cap, the total annual qualifying income percentage may be raised as necessary. If the cap exceeds the need for the exemptions, the total cap shall be reduced to meet the need.

Yes

No