

Article 2 Accept the provisions of M.G.L. Chapter 59, Section 5, Clauses 17F, 22I, and 41D

RECOMMENDED that the Town vote Yes.

COMMENT: Article 2 asks the Town to accept three (3) clauses from Massachusetts General Law Chapter 59, Section 5, which governs property tax exemptions. These clauses provide necessary financial relief to residents on fixed incomes by ensuring their property tax exemptions keep pace with inflation.

The Warrant Committee unanimously supports this article and all 3 clauses of the statute.

With property taxes set to increase due to our Town's recent 2025 override, the Warrant Committee understands the financial burden this increase has on residents with fixed (or limited) incomes. These measures are intended to adjust existing property tax abatements for such residents by increasing them based on the annual increase in the Consumer Price Index (CPI).

The annual adjustment will apply to exemptions for:

- *Seniors: Qualifying under Clause 17 and Clause 41.*
- *Veterans: Qualifying under the various provisions of Clause 22.*
- *Surviving Spouses & Minor Children: Qualifying under Clause 17.*

These adjustments are not new taxes or new exemptions. They are simply mechanisms to ensure the property tax relief the Town already provides to its most vulnerable residents remains meaningful year after year. By adopting them, the Town is making a commitment that the value of this assistance will not be diminished over time.

The Warrant Committee supports this Article as a key way to ensure these vital tax relief programs continue to help residents with fixed incomes in the face of increasing inflation.