



To: Paul Bockelman, Town Manager
Town Council Finance Committee

Fr: Elizabeth Duffy, Assessor
Sonia Aldrich, Comptroller
Sean Mangano, Finance Director

Dt: May 27, 2021

Re: Recommendation for **Council Order FY22-11 Acceptance of Optional Tax Exemptions**

Recommendation

We recommend that Town Council approve to authorize a maximum additional exemption of up to 100 percent for taxpayers qualifying for exemption under M.G.L. Chapter 59, Section 5, clauses 17D, 53, 37A, or 41C.

Background

This authorization must be voted every year, allowing the Town to grant higher real estate tax exemptions to qualifying property owners (*includes, surviving spouses, military veterans, blind persons and elderly 70 or over*) than the base levels set by the State. It was first voted at a 40% rate for fiscal year 1993. Basically, the state has set amounts for the various exemptions and Amherst adopted this option to allow us to gradually increase the amount by 100% as taxes increase.

Additional Information

FY2021 Personal Exemptions:

MGL Chapter 59	CLAUSE	ACTS	BASE EX	OP LOCAL EX	TOTAL	STATE REIMB
Veteran Surviving Spouse	17	6	\$ 1,716	\$ 1,700	\$ 3,416	
Veteran Disabled, Surviving Parents, Spouse	22	50	\$ 35,624	\$ 22,599	\$ 58,223	
Legally Blind	37A	6	\$ 3,000	\$ 2,335	\$ 5,335	
Senior	41C	29	\$ 29,000	\$ 12,998	\$ 41,998	
TOTAL		91	\$ 69,340	\$ 39,631	\$ 108,971	\$ 33,338

- Base Ex = the maximum the state allowed in FY21
- OP Local Ex = the additional amount paid in FY21 allowed by this vote each year
- Total = the total paid in FY21
- State Reimbursement = the amount paid by the state in FY21 is based on FY20 figures