**Senior and Disabled Tax Relief Fund Committee**

**Program Regulations**

**Background**

The Leverett Town Meeting accepted the provisions of Massachusetts General Law Chapter 60 Section 3D which enables communities in Massachusetts to set up tax relief funds for seniors and persons with disabilities. According to the provisions of the law a place can be designated on municipal tax bills and motor vehicle excise tax bills for donations to the fund or donations can be made voluntarily at any time. The fund is in the custody of the Town Treasurer and is used for the purpose of defraying real estate taxes of elderly and disabled persons of low income.

Leverett established, as per the Massachusetts General Law, a five member Tax Relief Committee in 2003 consisting of the chairman of the Board of Assessors, the Town Treasurer and three residents of the town appointed by the Leverett Select Board. It is the duty of the committee to adopt regulations and procedures to carry out the provisions of the Massachusetts Law and identify the recipients of the aid.

**Eligibilty Requirements of Applicants**

Applicants must at least 60 years of age as of July 1, of the fiscal year for which the funds are being requested, or be a person with a disability (any age)

(See Definition of Disabled below)

Applicants must own **and** currently reside at the property for which tax relief is requested and must have resided at the property for at least the past five years.

Applicants, and households, must meet the maximum income and asset requirements set by the Tax Relief Committee. These are based on the amounts set by the State Division of Local Services covering tax relief abatements and adopted by the Board of Assessors.

Definition of Individual with Disability:

Disabled is defined as a person of any age, who is not able to work. The applicant could be receiving SSI, welfare, VA Benefits, or other pensions related to the disability, transitional assistance, or retirement income, or may have suffered a loss of income due to illness or accident. Determination of disability eligibility is at the sole discretion of the Committee.

**Application Timetable**

Applications for assistance for the current fiscal year are due by March 1st of each year and will be accepted, beginning on January 15th. Applications will be made available in the Office of the Board of Assessors, Leverett Town Hall, 9 Montague Road, PO Box 300, Leverett, MA 01054 or on the Town’s website.

**Distribution of Funds**

The Tax Relief Committee reviews applications for eligibility following the submission deadline of March 1st. Funds are awarded prior to the mailing of the Spring tax bill of the Fiscal Year for which relief is being requested and will be applied to the Spring tax bill. Funds are distributed once a year (amounts are determined by the balance in the Tax Relief Committee account).

Applications will be reviewed by the Committee and evaluated based on the following criteria:

* Applications requirements as stated above and on the Application for Real Estate Tax Relief.
* Completeness of application including the attachment of income tax statements as required.
* Extraordinary circumstances including medical emergencies or other major expenses in the past year.

The committee shall have the discretion to waive the aforementioned criteria due to unforeseen individual circumstances.

**AWARDS**

Awards will be based on the availability of funds held in the account. Amounts for applicants will be based on the greatest proportional need (Tax burden relative to income/assets for the household) and distributed proportionally among all eligible applicants.

**Donations**

Funding for the program will be provided through donations of individual town residents. The committee provides information to the Town regarding the existence of the Fund and how to contribute. Contributions may be made by “check off” on property tax and excise tax bills, on the Town website or by an individual check. Checks should be made payable to “Town of Leverett”-Tax Relief Fund.

For additional information:

Please contact the Chair of the Tax Relief Committee, the Town Assessor or the Town Treasurer.

Approved June 26, 2017