

Special Town Meeting January 19, 2011

Article 1. ROOF, BOILERS AND WINDOW REPLACEMENTS – PETER NOYES SCHOOL, MSBA GREEN REPAIR PROGRAM

Moderator declared well over two thirds Voted to appropriate the sum of Two Million Six Hundred Forty Thousand Dollars (\$2,640,000) for the purpose of the repair/replacement of the roof, boilers, and windows, and all expenses connected therewith, at the Peter Noyes School, 280 Old Sudbury Road, which proposed repair project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program, said sum to be expended under the direction of the Permanent Building Committee/School Building Committee, and to meet such appropriation the Treasurer is authorized to borrow said sum under M.G.L. Chapter 44, or any other enabling authority; that the Town of Sudbury acknowledges that the Massachusetts School Building Authority's (MSBA) grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any project costs the Town of Sudbury incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town of Sudbury; provided further that any grant that the Town of Sudbury may receive from the MSBA for the Project shall not exceed the lesser of (1) 35.42 percent (35.42%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA; provided that any appropriation hereunder shall be subject to and contingent upon an affirmative vote of the Town to exempt the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by M.G.L. Chapter 59, Section 21C (Proposition 2 ½); and that the amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the Town of Sudbury and the MSBA.

Article 2. HOME RULE PETITION - MEANS TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION

Voted that the Town of Sudbury petition the General Court of the Commonwealth of Massachusetts to enact special legislation as follows:

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. With respect to each qualifying parcel of real property classified as class one, residential in the town of Sudbury there shall be a cap on property taxes equal to the sum of [1] 10 per cent of the total annual household income, and [2] the amount of the state's "circuit breaker" credit the applicant was eligible to receive in the year prior to the application being filed, except that if the cap described in Section 3 is exceeded by a higher percentage and except that in no event shall property taxes be reduced by more than 50 per cent by this exemption. The exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer for income tax purposes.

SECTION 2. The board of assessors may deny an application if they find the applicant has excessive assets that place them outside of the intended recipients of the senior exemption created by this act. Real property shall qualify for the exemption set forth in section 1 if all the following criteria are met:

- (a) the qualifying real estate is owned and occupied by a person or family where their prior year's income would make them income eligible for the Circuit Breaker income tax credit;
- (b) the qualifying real estate is owned by a single applicant age 65 or above at the close of the previous year or if a joint application the second applicant was age 60 or above;
- (c) the qualifying real estate is owned and occupied by the applicant or joint applicants as their principal residence for income tax purposes;
- (d) the applicant or at least one of the joint applicants has resided in the town of Sudbury for at least 10 consecutive years before filing an application for the exemption;

- (e) the maximum assessed value of the primary residence is no greater than the prior year's average assessed value of a Sudbury single family residence plus 10 percent; and
- (f) the board of assessors has approved the application.

SECTION 3. The exemption provided for in this act is a shifting in the tax burden among residential properties much like the residential exemption provided for in the general laws. This exemption shall be in addition to any other exemption allowable under the General Laws, except that there shall be a dollar cap on all the exemptions granted by this act equal to 0.50% of the fiscal year's total residential property tax levy for Sudbury including the levy for the regional high school if not included in Sudbury's tax levy at some subsequent date. After the first year of enactment, the total cap on the exemptions granted by this act shall be set annually by the board of selectmen within a range of 0.50% and 1.00% of the residential property tax levy for Sudbury including the levy for the regional high school. In the event that benefits to the applicants must be limited because the percentage established annually by the selectmen would otherwise be exceeded, the benefits shall be allocated by establishing a higher percentage in Section 1 as necessary to not exceed the cap. In the event the cap exceeds the need the burden shift shall be reduced to meet the need.

SECTION 4. A person who seeks to qualify for this exemption shall, before the deadline established by the board of assessors, file an application, on a form to be adopted by the board of assessors, with the supporting documentation of their income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. For the purposes of this act, "parcel" shall be a unit of real property as defined by the assessors in accordance with the deed for the property and shall include a condominium unit.

SECTION 6. Acceptance of this act by the town of Sudbury shall be by an affirmative vote of a majority of the voters at any regular or special election at which the question of acceptance is placed on the ballot. This act shall become effective on the thirtieth day following an affirmative vote.

SECTION 7. The acceptance of this act may be revoked by an affirmative vote of a majority of the voters at any regular or special town election held prior to affirmation at which the question of revocation has been placed on the ballot by a two-thirds vote of then sitting members of the board of selectmen. Revocation of this act shall become effective on the thirtieth day following that affirmative vote and shall thereafter apply only for applications received following revocation.

SECTION 8. Acceptance of this act by the town of Sudbury shall automatically expire after 3 years unless reaffirmed by the affirmative vote of a majority of the voters at a town meeting. Once reaffirmed, it shall take an affirmative vote by two-thirds of the voters at a regular or special election at which the question of revocation has been placed on the ballot by a two-thirds vote of then sitting members of the board of selectmen for this act to be revoked.

SECTION 9. The selectmen and/or the board of assessors may make technical and procedural changes, if they decide such changes will: (1) make the administration of the act more efficient, (2) make it easier to comply with the regulations of the Massachusetts Department of Revenue, or (3) for any other good reason. Such changes shall not require further approval by the legislature.