

**Minutes for COUNCIL ON AGING Hybrid Meeting**

**JUNE 1, 2023 - 2:30 PM**

via Zoom and in-person at Senior Center Room 304

**PRESENT: ZOOM: COA Members:** Jean Doherty, John VanScoyoc, William Wong

**Staff:** Ruthann Dobek, Julie Washburn, Jessica Milley-Gee, Rachid Belhocine, Lincoln Heineman **Public:** Susan Granoff, Perry Grossman, Lydia Kauffman, Ruth Seidman, Sandy Spector, Carol Seibert, Kalpana Row, Sandy Silbert and others

**SENIOR CENTER ROOM 304: COA Members:** Yolanda Rodriguez, Fran Perler, Rosaline Lowe, Joanne Katz **Staff:** Jamie Jensen, Serena Johnson, Sarah Aguirre **Public:** Jude Burnim, Hermia Hall, Leslie Friedman, Bonnie Lass, Janet Gelbart, Barr Jozwicki

**WELCOME:** Yolanda Rodriguez, COA Chair, welcomed all remote and in-person participants, and expressed thanks to all for attending the meeting.

**CALL TO ORDER:** Yolanda called the meeting to order at 2:30 PM

**ROLL CALL OF ATTENDEES:** Jamie Jensen read the names of those in attendance as of 2:31 PM (see above list of attendees)

**TOPIC:** Discussion of Select Board Determination of Asset Limit for Senior Means-Tested Exemption

Yolanda introduced Lincoln Heineman, Finance Director for the Town of Brookline, who provided information on the Means-Tested Senior Exemption. Main points included:

- In 2020, Town Meeting passed a request for special legislation for an additional means-tested property tax exemption for senior citizens based on several criteria including median home value, and whether an individual is enrolled in the tax deferral program.
- Yet to be determined is the limitation on asset value to be eligible for the new exemption.
- Taxes are assessed on a fiscal year basis (July 1- June 30), and the new exemption would be available to applicants in FY24 (July 1, 2023- June 30, 2024)

Lincoln introduced Rachid Belhocine, Chief Assessor for the Town of Brookline. Rachid spoke to the means-tested property tax exemption for senior citizens, noting the following:

- The filing period for this exemption will be July 1, 2023 – August 31, 2023. The guidelines should therefore be complete before July 1, 2023.
- The Assessor's Office will make a guideline recommendation at the June 6, 2023 Select Board meeting.
- The proposed asset limit to qualify for the means-tested exemption excludes the property value.
- The State sets the base exemption amount each year (\$500 for 41C, \$175 for 17D)

Ruthann Dobek remarked on the following:

- The initial recommended asset limit by the Board of Assessors to the Select Board was \$110,000 for a single individual.
- Numerous individuals, including Yolanda Rodriguez, Susan Granoff, Betsy Pollock, and the BrooklineCAN Steering Committee have come forward to advocate the position that \$110,000 is too low an asset limit.

Susan Granoff spoke on the following points:

- **The Moderator’s Committee on Property Tax Relief was created to address the existing exemptions, which are not helpful to current seniors. Few seniors qualify due to the low asset limit and income tax.**
- Currently, only 9 seniors in the Town of Brookline qualify for a 41C Senior Tax Exemption.
- The Moderator’s Committee modeled the exemption on the Sudbury exemption program. Sudbury was the first community to offer this program, and it has been in place since 2014.
- Currently, seniors that qualify for the tax deferral program may not also qualify for the tax work-off program.
- **The goal is that if one meets the qualifications, they must pay at least 50% of their assessed tax bill. Beyond that, one does not have to pay more than 10% of one’s total household income. Household income is both taxable and non-taxable income of everyone living in a household. The household income must not be more than the income cap to qualify for the Circuit Breaker Tax Credit on one’s MA tax form (currently \$64k for a single person, \$96k for married couple, \$56k for head of household). Additional qualifications are:**
  - Must own the home
  - Must be 65 or older
  - Must have resided in the town for at least 10 consecutive years
  - Assessed value of property can be no greater than the prior year’s median assessed value of all the town’s single family residences, including both condos and single family homes, plus 10%
  - Must not own “excessive assets,” which is to be determined by the Select Board (purpose of current meeting)
  - Must be unable to qualify for Brookline’s Senior Tax Deferral Program

Lincoln and Rachid answered participant questions on the following topics:

- Q: What are considered assets?  
A: Cash, investments, stocks, bonds, secondary residences, boats, automobiles
- Q: Would it be possible to separate out condominiums, and have a median price for condominiums, and median price for one or two family homes?  
A: If Town Meeting sought another Home Rule Petition to amend the law, this could be possible.
- Q: How much is the exemption?  
A: It depends on several factors. Any other exemptions received will be excluded from the Means-Tested Senior Exemption. 1% of an individual’s income will be excluded from the exemption.
- Q: What is the income limit for the Tax Work-Off Program for FY24?  
A: \$78,300 for a single or married individual
- Q: Does the condition of a home (lack of updating, etc.) factor into the valuation of that property?  
A: The condition is one of the main factors in a valuation
- Q: What happens in the case where a property is in trust, currently owned and occupied by a senior, but will go to children or charity, as the case may be?  
A: To qualify to preserve the exemption, the law requires that if one puts one’s property in a trust, the occupant will have to be a trustee, and a beneficiary of the trust.

Yolanda and Ruthann thanked all for their participation in the discussion. Lincoln Heineman and Rachid Belhocine were thanked for their willingness to engage in discussion, and for the information and answers provided. They were welcomed back to speak to the Council on Aging in the future.

**NEXT HYBRID COA BOARD MEETING- WEDNESDAY, JUNE 14 at 1:00 PM**

Yolanda motioned to adjourn the meeting at 3:40 PM. It was so moved and seconded.

Respectfully submitted by Jessica Milley-Gee.