

Chapter 27

**TAXATION\***

- Art. I. In General, §§ 27-1—27-19**  
**Art. II. Senior Citizen Volunteer Program, §§ 27-20—27-30**  
**Art. III. Veterans Volunteer Program, §§ 27-31—27-40**

**ARTICLE I.  
IN GENERAL**

**Sec. 27-1. Composition, terms of board of assessors.**

The board of assessors shall consist of three (3) persons whose terms of office shall be for the three (3) years from the first day of February in the year of their appointments. (Rev. Ords. 1973, § 20-1)

**State law reference**—Number, term of assessors, G.L. c. 41, § 24

**Sec. 27-2. Assistant assessors.**

There shall be as many assistant assessors as the work of the assessing department requires and they shall respectively hold office for the term of one year, beginning with the first day of February and until their respective successors are appointed and qualified. (Rev. Ords. 1973, § 20-2)

**State law reference**—Appointment, term of assistant assessors, G.L. c. 41, § 25A

**Sec. 27-3. Statement of amount of tax list and abatements.**

The board of assessors shall render to the comptroller of accounts, at the time when it delivers any tax list to the city collector-treasurer, a statement of the amount of such tax list so far as the amounts thereof have not been included in any statement previously made to him and shall on or before the first day of each month submit a statement showing the amount of taxes which have been abated during the preceding month, giving the year in which the taxes abated were paid. (Rev. Ords. 1973, § 20-3)

**Sec. 27-4. Disposition of certificates of abatements.**

The board of assessors shall forthwith forward to the city collector-treasurer all certificates of abatements allowed by them. (Rev. Ords. 1973, § 20-4)

**Sec. 27-5. Disposition of certificates of assessments of betterments.**

The board of assessors shall forthwith furnish to the city collector-treasurer and the comptroller of accounts a certificate of all assessments made under any betterment law apportioned by it. (Rev. Ords. 1973, § 20-5)

**Sec. 27-6. Charges to be added to tax list and bills.**

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\* **Cross reference**—Administration, Ch. 2

**State law references**—Assessments of local taxes, G.L. c. 59; collection of local taxes, G.L. c. 60; betterments generally, G.L. c. 80

The board of assessors shall add to the annual tax list and bills from a list furnished by the city collector-treasurer prior to August first of each year, all sewer assessments, sewer charges, sewer house connection charges and other betterment assessments apportioned due, and interest, and all other assessments on real estate remaining unpaid on January first, and interest. (Rev. Ords. 1973, § 20-6)

**Sec. 27-7. Notice of taxes due generally; disposition of unpaid tax bills.**

The city collector-treasurer, as soon as possible after receiving any tax list, warrant, tax bills and notices of same, shall forthwith send such notice to any person assessed, resident and nonresident, of the amount of his tax. If he shall send such notice through the mail, he shall postpay and direct the same to the city or town which was the place of residence of such person on the first day of January of the year in which the tax was assessed, and if to a resident of this city, shall direct it to the street and number of his residence, if possible. He shall keep in his office all tax bills until paid, except as otherwise provided in this chapter. (Rev. Ords. 1973, § 20-8)

**Sec. 27-8. Division of taxes.**

When it becomes necessary to divide a tax, the city collector-treasurer shall return the original bill to the assessors, who shall issue new bills in place thereof to the collector-treasurer, and shall indicate the changes made on the tax list by proper entries and cross references, which shall also appear upon the bills. The original bill shall be canceled and retained by the assessors and the coupon thereof canceled and returned to the collector-treasurer. (Rev. Ords. 1973, § 20-9)

**Sec. 27-9. Hotel, lodging house and motel excise tax.**

(a). Every hotel, lodging house and motel located within the city shall be subject to a local excise tax upon the transfer of occupancy of any room or rooms at the rate of six (6) percent of the total amount of rent for each such occupancy all in accordance with the provisions of G.L. c. 64G, § 3A.

(b) This increase shall take effect October 1, 2009(Ord. No. S-126, 10-7-85; Ord. No. Z-52, 08-10-09)

**Editor's note**—G.L. c. 64G, § 3A was accepted by the city on 10-7-85 and became effective in Newton on November 1, 1985.

**Sec. 27-10. Income eligibility for clause 41A tax deferral program.**

The maximum qualifying gross receipts amount for purposes of the tax deferral program authorized under clause 41A of section 5 of chapter 59 of the General Laws shall be sixty thousand dollars (\$60,000) for the fiscal year beginning July 1, 2005. (Ord. No. X-149, 05-02-05)

**Sec. 27-11. Interest rate for clause 41A tax deferral program.**

The rate of interest that accrues on property taxes deferred by eligible seniors under clause 41A of section 5 of chapter 59 of the General Laws shall be determined each fiscal year, beginning with the fiscal year that begins on July 1, 2006, in accordance with this section. For each such fiscal year, the interest rate shall be the lesser of the following a) Federal Reserve Banks' discount rate charged for primary credit, effective as of June 30 of the prior fiscal year, or b) the statutory rate of eight per cent (8%).  
(Ord. No. X-221, 6-19-06)

**Sections 27-12—27-19. Reserved.**

**ARTICLE II.  
SENIOR CITIZEN VOLUNTEER PROGRAM**

**Sec. 27-20. Establishment; rate; maximum annual reduction.**

A person who qualifies pursuant to the provisions of this article may volunteer to provide services to the city in accordance with the standards and requirements set forth herein. In exchange for such volunteer services, the city shall reduce the real property tax obligation of such person on tax bills for his principal residence and any reduction so provided shall be in addition to any exemption or abatement for which such person shall be otherwise qualified. Each such volunteer shall receive a rate of or be credited with the current minimum wage of the commonwealth. The maximum reduction of the real property tax bill shall be based on one hundred twenty-five volunteer service hours in any given tax year. (Ord. No. X-47, 4-7-2003; Ord. No. Z-71, 09-20-10; Ord. No. A-25, 06-17-13)

**State law reference**— Program for persons over age 60 to provide volunteer services to city in exchange for property tax, G.L. c. 59, § 5K

**Sec. 27-21. Financial Eligibility.**

(a) A person who is 60 years of age or older, whose principal place of residence is in Newton and whose annual gross income, as defined in the Internal Revenue Code of the United States, is less than \$40,000 if such person is single and not head of household, less than \$50,000 if such person is head of household, or less than \$60,000 if such person files a joint tax return with spouse, may be eligible to receive the reduction set forth in section 27-20. The date of determination as to age, residence, ownership and income shall be July first of each year.

(b) Eligibility shall be determined by the assessors. In order to ascertain an applicant's financial eligibility, the assessors may request verification of the applicant's income by any means including requiring the submission of income tax returns. (Ord. No. X-47, 4-7-2003)

**Sec. 27-22. Volunteer positions.**

The head of each city department shall and the chair of each city board or commission may, on or before the 45<sup>th</sup> day following the passage of this article and from time to time thereafter, furnish to the director of senior services, on a form provided by said director, a list of volunteer positions available in each department, board or commission respectively. Said list shall include a description of the nature of each position, a list of skills such position requires, when the position will be available, the total hours for the position and such other information the director may require. Persons may volunteer pursuant to section 27-20 by filling out the application form furnished by the director. (Ord. No. X-47, 04-07-2003; Ord. Z-36, 11-17-08)

**Sec. 27-23. Non-financial eligibility.**

The director of senior services shall establish non-financial employment eligibility criteria and may require reviews of criminal offender record information as he deems necessary. If an applicant is deemed financially eligible by the assessors, his acceptance into this program shall be further subject to the approval of both the director, or his designee, and that of the appropriate department head or board or committee chair. (Ord. No. X-47, 4-7-2003; X-175, 5-26-2005; Ord. Z-36, 11-17-08)

**Sec. 27-24. Certification of services; abatements.**

(a) The department, board or commission supervising the volunteer's services shall certify to the assessors the amount of services performed by the volunteer as of the time the actual tax for the fiscal year is committed. Services performed after that date and before the next commitment date shall be credited toward the next fiscal year's tax bill. The department, board or commission shall provide a copy of such certification to the volunteer.

(b) The assessors shall process all reductions as abatements and charge them against the overlay account. The director of senior services and the veterans' agent acting pursuant to Article III of this chapter shall not approve a

number of veteran and/or senior volunteers whose total possible reductions combined would exceed \$100,000 in any fiscal year. (Ord. No. X-47, 4-7-2003; Ord. No. A-25, 06-17-13)

**Sec. 27-25. Employment benefits prohibited.**

Volunteers approved pursuant to this article shall not receive any health insurance, retirement benefits or any other employment-related benefits as a result of performing such volunteer services. Nothing herein shall create any rights to said volunteers other than those already created by state law.(Ord. No. X-47; 4-7-03)

**Sec. 27-26.**

An approved representative may provide such volunteer services to the city on behalf of a qualifying person who is physically unable to provide such services. Such approved representative shall be subject to all non-financial employment eligibility criteria and limitations as provided in Sec. 27-23 and Sec. 27-25 and to such other criteria as may be deemed necessary by the director of senior services. (Ord. No. A-25, 06-17-13)

**Sec. 27-27 — 27-29. Reserved.**

**Sec. 27-30. Aid to elderly and disabled taxation fund; Taxation fund Committee.**

(a) There is hereby established within the city a taxation aid committee consisting of the chairman of the board of assessors, the city collector-treasurer and three residents of the city appointed by the mayor with the approval of the board of aldermen, who shall serve without compensation. The appointed members shall serve for three year terms and no appointed member shall serve for more than three consecutive terms. One (1) of the initial appointees shall be for a term of one (1) year; one (1) of the initial appointees shall be for a term of two years; and (1) of the initial appointees shall serve for a term of three years. At no time shall all three appointed members be of the same sex.

The appointed members of the committee shall, so far as practicable, be selected so as to provide representation from persons with experience in dealing with senior citizens and disabled persons, including, but not limited to, persons with direct professional experience in providing social services to elderly and disabled persons; persons with experience in the field of geriatric medicine; representatives of religious organizations; veterans organizations; and organizations providing services to elderly and disabled persons.

Annually, the chairperson of the committee shall issue a report to the board of aldermen detailing the activities of the committee, including, but not limited to, the total amount of money collected and disbursed, number of people assisted and information concerning the investment of funds.

(Ord. No. X-81, 3-15-04)

**State law reference**—Aid to elderly and disabled taxation fund; voluntary check off donations, G.L. c. 60, § 3D

**ARTICLE III.  
VETERANS VOLUNTEER PROGRAM**

**Sec. 27-31. Establishment; rate; maximum annual reduction.**

A person who qualifies pursuant to the provisions of this article may volunteer to provide services to the city in accordance with the standards and requirements set forth herein. In exchange for such volunteer services, the city shall reduce the real property tax obligation of such person on tax bills for his principal residence and any reduction so provided shall be in addition to any exemption or abatement for which such person shall be otherwise qualified. Each such volunteer shall receive a rate of or be credited with the current minimum wage of the commonwealth. The maximum reduction of the real property tax bill shall be based on one hundred twenty-

five (125) volunteer service hours. (Ord. No. A-25, 06-17-13)

**Sec. 27-32. Eligibility**

(a) A veteran, as defined in clause Forty-third of section 7 of chapter 4 of the General Laws, whose principal place of residence is in Newton may be eligible to receive the reduction set forth in section 27-31. The date of determination as to veteran status, residence, ownership and income shall be July first of each year.

(b) Eligibility as a veteran shall be determined by the city veterans' agent. In order to ascertain an applicant's veteran status, said agent may request verification by any means including the submission of certified military records. (Ord. No. A-25, 06-17-13)

**Sec. 27-33. Volunteer positions.**

The head of each city department shall and the chair of each city board or commission may, on or before the 45<sup>th</sup> day following the passage of this article and from time-to-time thereafter, furnish to the veterans' agent, on a form provided by said agent, a list of volunteer positions available in each department, board or commission respectively. Said list shall include a description of the nature of each position, a list of skills such position requires, when the position will be available, the total hours for the position and such other information as the veterans' agent may require. Persons may volunteer pursuant to section 27-31 by filling out the application form furnished by said agent. (Ord. No. A-25, 06-17-13)

**Sec. 27-34. Employment eligibility.**

The veterans' agent shall establish employment-eligibility criteria and may require reviews of criminal offender record information as he deems necessary. Acceptance of a veteran into this program shall be subject to the approval of both the veterans' agent or his designee, and that of the appropriate department head or board or commission chair. (Ord. No. A-25, 06-17-13)

**Sec. 27-35. Certification of services; abatements.**

(a) The department, board or commission supervising the volunteer's services shall certify to the assessors the amount of services performed by the volunteer as of the time the actual tax for the fiscal year is committed. Services performed after that date and before the next commitment date shall be credited toward the next fiscal year's tax bill. The department, board or commission shall provide a copy of such certification to the volunteer.

(b) The assessors shall process all reductions as abatements and charge them against the overlay account. The veterans' agent and the director of senior services acting pursuant to Article II of this chapter shall not approve a number of veteran and/or senior volunteers whose total possible reductions combined would exceed \$100,000 in any fiscal year. (Ord. No. A-25, 06-17-13)

**Sec. 27-36. Employment benefits prohibited.**

Volunteers approved pursuant to this article shall not receive any health insurance, retirement benefits or any other employment-related benefits as a result of performing such volunteer services. Nothing herein shall create any rights to said volunteers other than those already created by state law. (Ord. No. A-25, 06-17-13)

**Sec. 27-37. Approved representative**

A qualifying veteran who is physically unable to provide volunteer services to the city may appoint a representative to provide such services to the city on his behalf. Such representative shall be subject to approval

by the veterans' agent and shall be subject to all non-financial employment eligibility criteria of sec. 27-34 and to the limitations of sec. 27-36 as well as to such other criteria as may be deemed necessary by the veterans' agent or the assessors. (Ord. No. A-25, 06-17-13)

**Sections 27-38—27-40. Reserved.**