

## TAXATION

### *110 Attachment 1*

#### Town of Sunderland

### **GENERAL AND SPECIAL TAXATION LAWS**

The following is a listing of General Laws and Special Acts relating to taxation accepted by the Town of Sunderland.

<b>Date Accepted</b>	<b>Statutory Reference</b>	<b>Subject</b>
4-27-1990, Art. 26	Ch. 402, Acts of 1987	Collection of property tax not in excess of \$50
4-27-1990, Art. 28	MGL c. 59, § 57B	Interest billed on unpaid tax
4-26-1991, Art. 40	MGL c. 60, § 2	Abate tax bills less than \$10
9-12-1991, Art. 12	MGL c. 40, § 57	Revocation or suspension of licenses for failure to pay local taxes
10-21-1993, Art. 31	MGL c. 40, § 5F	Ambulance receipts
1997, Art. 9	MGL c. 59, § 5, Clause 41C	Real estate tax exemption
4-28-2006, Art. 26	MGL c. 59, § 5, Clause 54	Establishment of a minimum fair cash value of \$1,500.00 for personal property accounts to be taxed
4-24-2009, Art. 4	MGL c. 59, § 5, Clause 41C	Increase exemption allowed by 100% from \$500 to \$1,000 for qualified senior citizens
4-24-2009, Art. 5	MGL c. 59, § 5, Clause 41C	Increase gross receipt limits to \$20,000 for single and \$30,000 for married to determine eligibility requirements for seniors
4-24-2009, Art. 6	MGL c. 59, § 5, Clause 41C	Increase whole estate limit to \$40,000 for single and \$55,000 for married to determine eligibility requirements for seniors
4-24-2009, Art. 7	MGL c. 59, § 5, Clause 41C	Reduce eligibility age from 70 years to 65 years for senior citizen exemptions
4-24-2009, Art. 8	MGL c. 59, § 5, Clause 41A	Increase gross receipts that seniors may have in the prior calendar year to be eligible to defer property taxes from \$20,000 to \$40,000
4-24-2009, Art. 18	MGL c. 60, § 15	Authorize Town Treasurer to charge a fee of \$10 for each written demand issued by the Collector

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<b>Date Accepted</b>	<b>Statutory Reference</b>	<b>Subject</b>
8-17-2009, Art. 3	MGL c. 64L, § 2(a)	Authorizing the imposition of a local excise in the statutory amount of .75% on the sale of restaurant meals originating within the Town
8-17-2009, Art. 4	MGL c. 64G, § 3A	Authorizing the imposition of a local excise (6%) of a rate on the rental of rooms in hotels, motels, lodging houses and bed-and-breakfast establishments within the Town
8-17-2009, Art. 5	MGL c. 59, § 5K	Establishing a Senior Citizen Property Tax Work-Off Abatement Program
4-29-2011, Art. 4	MGL c. 59, § 57C	Establishing a semiannual preliminary tax payment system to be effective beginning Fiscal Year 2012
2012 Ballot	MGL c.59, § 8A	Cease assessing excise imposed on certain animals, machinery and equipment
1-28-2019, Art. 4	MGL c. 64N, § 3	Imposition of local sales tax of 3% on marijuana