



Programs & Services Committee Report

City of Newton In City Council

Wednesday, July 14, 2021

Present: Councilors Krintzman (Chair), Noel, Humphrey, Albright, Ryan, Wright, and Greenberg

Absent: Councilor Baker

Also Present: Councilors Norton, Crossley, Laredo, Bowman, Kalis, Downs, Danberg, and Malakie

City Staff: Jonathan Yeo, Chief Operating Officer; Jayne Colino, Director of Senior Services; Lou Taverna, City Engineer; Alejandro Valcarce, Deputy Director of Public Buildings; Josh Morse, Commissioner of Public Buildings; Chris Sullivan, Acting City Clerk/Assistant City Clerk of Vital Records; Barney Heath, Director of Planning & Development; Jini Fairley, ADA Coordinator; Emily Kuhl, Senior Services Case Manager; Nathan Giacalone, Committee Clerk

Referred to Public Facilities and Programs & Services Committee

#249-21 **Update on the NewCAL project**

HER HONOR THE MAYOR requesting the opportunity to provide a NewCAL project update to the Public Facilities and Programs & Services Committees.

Public Facilities Held 6-0

Action: **Programs & Services Held 6-0 (Councilor Greenberg not voting)**

Notes: The Programs & Services and Public Facilities Committees met jointly to discuss this item. They were joined by Mr. Morse, Mr. Valcarce, Ms. Colino, and members of the Council on Aging.

Mr. Morse presented to the Committees, saying that over the last eight months, there have been 16 public meetings, bringing the total up to about 226 meetings. The meetings over the previous eight months have focused on building consensus on the next steps for NewCAL among community groups and the Council on Aging and Commission on Disability. Recently, the design review committee took a unanimous straw vote to recommend new construction for NewCAL. This decision was supported by the Council on Aging, Commission on Disability, members of the public, and other stakeholders. Mr. Morse said that he connected with Newtonville residents and businesses as well. This decision did not come lightly as many renovation options were considered, but ultimately had too many compromises to be overcome. There were six main reasons for this decision:

- The existing building is six feet above grade. Though it could be made legally accessible, it would not be considered a welcoming structure. Breaking down real and perceived accessibility barriers is not possible with the existing building.

- Renovation would concentrate most building massing in the rear, closer to the direct abutters. This parking lot would not allow for separate vehicular entrance and exits, and require multiple multi-point turns when leaving. It would also be taller and wider than the original building.
- Renovation would cost about \$2.4 million more than new construction.
- The current building is too inefficient in its use of space. Addition/renovation would require the addition of more square footage to deliver the same amount of usable space.
- Renovation would require a larger building site footprint, limiting the options for on-site parking, green space, and other amenities and assets for seniors and the community.
- Though the project goals can be met through renovation, it would require too many compromises to building design which would impact programming.

Despite the consensus from constituents in favor of new construction, there is not yet a preferred plan and many options will be studied. Some residents have expressed their preference for a building to imitate the traditional look of the Newton Free Library as much as possible. Mr. Morse said that many historical components from the original Senior Center building, such as its stained-glass windows, would be preserved. He continued that it is a great opportunity to work more closely with the Newton Historical Commission on NewCAL's design. The current goal is to offer a design that is contemporary, yet historic in nature and compatible with the rest of Newtonville. He said that while the Council is not typically asked to vote on a project such as this, an opinion from Councilors would be helpful. There is currently no request for more funds as there is still money previously authorized, but additional funding will be requested in the future.

Discussion:

C: You and the rest of those involved with the NewCAL project should be commended for undertaking this with such professionalism. It is good to see all groups involved arrive at a similar conclusion to fully describe why new construction is the best option. There should be caution with how some terms are used, however. For instance, if the Library is going to be used for reference, it should not be called traditional as the Library is a more contemporary interpretation of City Hall rather than an imitation.

C: It will be good to move forward with the new senior center and build something that fits in with Newtonville. It is great to finally see progress after so long as well as for the senior center to reopen.

C: This will be a resource used extensively by other groups as well.

Q: Have there been any discussions about where programs will be run while NewCAL is under construction?

A: Yes, and these conversations are ongoing. The hope is to use a city asset to avoid paying rent. There is money set aside to pay rent on a temporary space, but the preference is to use this money for construction costs.

C: NewCAL will allow many opportunities not available in the current building due to its lack of space. This will improve the important role it plays in senior socialization. And thanks to Ms. Colino, a wonderful design incorporating both contemporary and traditional elements can be

expected.

C: It is good to see that the design will incorporate historical accents and features.

Q: What will the parking situation of the new building be? There are concerns of insufficient parking in the area.

A: One positive feature of new construction is the addition of more on-site parking. Originally, it was felt that 75 spaces on-site would be enough. While not all of these 75 spaces will be able to be made available on-site, there will still be more than 75 parking spaces within a reasonable walking distance. Care is being taken to design a parking plan which will not negatively impact Newtonville businesses.

Q: Could the Boys & Girls Club be used for an interim space?

A: We have developed a positive relationship with the Club after collaborating on other projects, so we can speak to them about this.

C: The option for new construction makes sense, but it is too bad the current building cannot be saved.

C: It is good that the historic nature of the current building will be recognized in the new design. Perhaps, in order to satisfy points raised by residents in email communications, the historic nature of the current building could be honored by a plaque or other means in NewCAL.

C: Design ideas could be crowdsourced from the public.

Q: What is the decision-making process on this project and how does a straw vote help?

A: The Cabot School project is an example of the process. A recommendation was made to the mayor, and while the Council did not take a formal vote, it provided input. It did take votes on site plan approval and other steps. A straw vote at this stage clarifies the feelings of the Council on the project.

C: Similar questions arose during the Cabot School project as with NewCAL, such as the decision of new construction versus renovation. With NewCAL, there is a clear difference between preservation and demolition in terms of the benefits. The NewCAL working group has been regularly meeting since 2018 to discuss many ideas.

Q: With the new construction option, what is the difference between the Newtonville and Newton Centre sites?

A: Using a square foot cost analysis, the building itself would cost a similar amount, though there would likely be greater expenses in Newton Centre as it is denser and harder to work in. Parking in Newton Centre would also have to be recreated elsewhere before construction could begin. The total project budget is about \$10 million cheaper in Newtonville compared to Newton Centre.

Ms. Colino offered compliments to the Council on Aging and to the COA appointee, Joan Belle Isle, for the leadership she would bring to the Council.

The Programs & Services Committee held a straw vote to show support for New Construction which carried 6-0 (Councilor Greenberg not voting).

The Public Facilities Committee held a straw vote to show support for New Construction which carried 6-0.

Councilor Ryan motioned to Hold for Programs & Services which carried 6-0 (Councilor Greenberg not voting).

Councilor Crossley motioned to Hold for Public Facilities which carried 6-0.

#246-21 Appointment of Joan Belle Isle to the Council on Aging

HER HONOR THE MAYOR appointing JOAN BELLE ISLE, 295 Tremont Street, Newton, to the COUNCIL ON AGING for a term to expire on July 19, 2024 (60 Days: 08/20/21)

Action: Programs & Services Approved 7-0

Notes: The Committee invited Ms. Belle Isle to speak and explain her interest in joining the Council on Aging. Ms. Belle Isle said that senior citizens have different priorities and issues facing them than other demographics, and the COA needs to address these issues before they become larger problems.

Discussion:

C: After meeting with Ms. Belle Isle, she is clearly a great advocate for seniors and Newton will be fortunate to have her on the COA. It bodes well for the COA to have Ms. Belle Isle bring her city-wide perspective of community service.

Ms. Colino said that Ms. Belle Isle has long been involved with the COA as a member of the advisory board and has also been an engaged advocate for seniors.

Councilor Greenberg motioned to approve which carried 7-0.

#266-21 Request to move Ward 3, Precinct 1 and Ward 8, Precinct 2 Polling Locations

ACTING CITY CLERK requesting that the Ward 3, Precinct 1 polling location, currently located at the Old Horace Mann School at 687 Watertown Street be relocated to Nordic Hall at the Scandinavian Living Center on 206 Waltham Street for all future elections as the Old Horace Mann School will be renovated and no longer available as a polling location. In addition, the polling location of Ward 8, Precinct 2, currently located at Temple Beth Avodah at 45 Puddingstone Lane be relocated to Oak Hill Middle School in Ward 8, Precinct 1, 130 Wheeler Road temporarily if the needed for a Preliminary Election on Tuesday, September 14, 2021.

Action: Programs & Services Approved 7-0

Notes: Mr. Sullivan joined the Committee for discussion on this item. He said that as the Old Horace Mann School is being renovated, a new polling location is needed. As a replacement, he said that the Scandinavian Living Center could be a good fit because it meets many of the criteria set by the Secretary of the Commonwealth for a polling location such as accessibility. Mr. Sullivan said that he and Ms. Fallon from the Clerk's Office scouted this location on June 4th to ensure that it meets all the qualifications and multiple site surveys have also backed this up. The Scandinavian Living Center is located close to the Horace Mann School and has amenities such as carpeting, lighting, and its own tables and chairs.

Mr. Sullivan said that it is currently unknown if a preliminary election will be necessary, but preparations are being made just in case. The date for this possible election has already been set, though the Temple Beth Avodah has said it will not be available in September due to the Yom Kippur holiday. Mr. Sullivan said that he has spoken with the Superintendent, principal, and custodian at Oak Hill Middle School and confirmed that it could be used for the preliminary election.

Discussion:

Q: A polling location used to be at the Davis School before it moved to the Old Horace Mann School, will this polling location ever move back to the Davis School?

A: It is unknown at this time and also depends on factors such as the impact of the virus.

Q: Could parking at the Scandinavian Center be a challenge?

A: It could be, but there is some on-site parking available and we will try to procure more street-parking if necessary.

Q: Is there enough time for this process to properly unfold?

A: Yes, that is why the Clerk's Office is addressing this now. The Secretary of the Commonwealth will be informed of this change as soon as possible, as will the affected voters.

Councilor Ryan motioned to approve which carried 7-0.

Referred to Programs & Services and Finance Committees

#253-21 Request for special legislation regarding the West Newton Armory

HER HONOR THE MAYOR requesting to petition the General Court for special legislation to increase the number of years the City of Newton is authorized to lease the West Newton Armory from the current period of sixty-five (65) years (as authorized by special legislation Acts 1981, c. 330) to a period of up to ninety-nine (99) years.

Action: **Programs & Services Approved 7-0**

Notes: The Committee was joined by Mr. Heath for discussion on this item. Mr. Heath said that this item is a request to extend the term of the City's lease on the Armory, but that this will require action of the state legislature. He also said that 99 years is the standard for a lease

in order to request low-income tax credits.

Discussion:

C: For the tax credit program, the developer needs to either own the property or at least have something the Federal Government considered as ownership. In this case it is the 99-year lease. Tax credits are paid out over a 10-year period. Along with Section Eight vouchers, this is the only federal program for affordable housing since the 1980s. Whoever ends up developing this site will be able to sell off tax credits to pay back their investors. These projects also do not necessarily have to be nonprofit developments.

Q: Where did the use of the 65-year lease term come from? What will the developer be paying the City?

A: 65 years is what municipalities are allowed under current statutes from the legislature. There would be a nominal lease paid by the developer.

C: The explanation provided was helpful to show this program as one of the main ways this country builds affordable housing, of which there is not enough to go around.

Councilor Albright motioned to approve which carried 7-0.

Referred to Programs & Services and Finance Committees

#120-21 **Request for Ordinance Amendments to Sec. 27-21 of the Newton Ordinances**
COUNCILORS MALAKIE, DOWNS, HUMPHREY, NORTON, WRIGHT, LIPOF, GREENBERG, LAREDO, GENTILE, BOWMAN AND RYAN requesting that Sec. 27-21 of Newton Ordinances be amended to increase the income limits for participation in the Senior Tax Work-off Program to adjust for wage and price inflation.

Action: **Programs & Services Held 7-0**

Notes: Councilor Malakie, Ms. Colino, and Mr. Yeo joined the Committee for discussion on this item.

Councilor Malakie said that concerns over the income limits for the senior tax work-off program were brought to her attention, leading to the docketing of this item. She said that these income limits were starting to impact some seniors participating in the program. After speaking with the Assessor’s Office and Ms. Colino, she found that these limits have not been increased since the program started in 2003-2004. This program is permissible due to a provision in state law which allows cities and towns to set the age limit and maximum tax credit per year per household, then cities and towns may determine eligibility for the program. There is a relatively small number of participants in the program which was declining slightly even before COVID. The expenses are charged to an overlay account with an annual \$100,000 cap which is what the City is willing to do with the aggregate.

Ms. Colino said that departments will list positions that cannot be covered with staff and the Assessor’s Office assists to screen for eligibility. The applicants are then screened for eligibility and are interviewed in a similar manner to volunteer placement. The Library, Senior Center, and School Department are the biggest users of this program. It is likely that this program came into

attention again as a senior involved went over the income limit. Ms. Colino and Councilor Malakie said that this item would allow for the program to increase its number of participants. Councilor Malakie said that this program needs to address inflation since it was begun.

Discussion:

Q: Why have participant numbers been declining each year?

A: Ms. Colino answered that people's capacities change over time, some cannot be placed as their skills do not match any available jobs, and that the program needs to improve its advertising. Had there been more advertising after COVID hit, she said that more remote work opportunities could have been made. If somebody is prohibited from doing an available job, then they may bring in a proxy to work on their behalf.

Q: Can Senior Services return with a plan to increase participation in this program?

A: Yes.

Q: Does Senior Services do an assessment of the job to make sure that it is appropriate minimum wage work?

A: Nobody is doing a job staff would otherwise be doing. There has not been an analysis of what these jobs would pay in the outside world. Applicants understand that payment is minimum wage but limited to a certain amount. They are interviewed before being directed to the applicable departments, and those departments are responsible for supervision.

C: When Senior Services returns with its plan to increase participation, the Council will be willing to help advertise the program.

C: Many constituents have asked about senior property tax issues and we will be happy to help with this item.

Q: This item is worth supporting, but should the \$100,000 limit be increased?

A: This particular limit has not been hit yet but raising it could keep the program covered just in case.

Q: What is the administration's stance after expressing concern two years ago?

A: Mr. Yeo answered that this concern was over a different program regarding tax deferral. The Mayor is supportive of the tax work-off program as it does not impact union positions.

Q: Is this item asking the Council to set new income limits? Is it asking the City to recommend a new income limit?

A: Councilor Malakie answered that she did not write the item with particular limits because it was unknown how far people would want to go with this change.

C: It seems like the appropriate action will be to Hold and ask staff to come back with a detailed recommendation on what the appropriate income levels would be.

Ms. Colino said Newton has long been a leader in tax assistance and though it can be a tough program to sell, it is consistent with the City's direction in the past.

Q: This program only cancels out taxes and does not defer them, correct?

A: Yes, this program cancels out part of taxes. It addresses a relatively small amount for the City, which budgets for this every year. This amount has never been close to maxing out.

Ms. Colino clarified that this income is taxed at the federal, not state level. There have been efforts to include this money in IRS exemptions. If the participant has a proxy do the work, the proxy gets the tax liability as opposed to the person getting the refund. Ms. Colino said that these are hurdles for people looking to participate.

Councilor Humphrey motioned to Hold which carried 7-0.

Referred to Zoning & Planning and Programs & Services Committees

#40-20

Discussion with Department Heads regarding supportive services

COUNCILORS ALBRIGHT, CROSSLEY, DOWNS, KELLEY, LEARY, GREENBERG, NOEL AND HUMPHREY requesting a discussion with the Director of Health and Human Services, Director of Senior Services, Commissioner of Parks & Recreation and the Director of Planning and Development regarding what Newton is doing to support economically disadvantaged persons in Newton, including; immigrants, seniors, disabled individuals and families with adult disabled children.

Programs & Services Held 7-0

Notes: The Committee was joined for this discussion by Mr. Yeo, Ms. Colino, Mr. Heath, and Ms. Fairley. The Chair then explained that this item was docketed to examine what the City is doing for the economically disadvantaged and other marginalized groups. Mr. Yeo then explained that the Executive Office has been unable to provide a more detailed response at this time but would be able to answer some questions about the subject. A more-detailed response from the administration will be ready at a later date as this discussion may overlap with the use of ARPA funds.

Discussion:

Q: Were handoffs used when providing rental assistance?

A: Mr. Heath answered that the City has remained in touch with those in the program, now run by Metro Boston. There have been multiple communications sent to those receiving assistance about this change of agency. There are also efforts to streamline the application as well.

C: There needs to be a long-term conversation in the future about an emergency backstop program, as well as the future of the bagged meals program as hunger issues have gone relatively unaddressed even before the pandemic. Last year before the pandemic, there were discussions about the census and making sure that everyone was properly counted in Newton. What was the outcome of this? We need to see what Newton did well with the census and where it needs to improve.

Q: Were those who applied for rental assistance known previously to the city? Maybe the schools could play a role in contacting these people.

A: We have tried to honor applicants' privacy and have provided them information while in the program, but Planning has not gone further than this in terms of matching them with other services.

Q: Does the City reach out to undocumented immigrants?

A: The City does not ask immigration status so it cannot answer this.

Ms. Fairley spoke, saying that there are many opportunities for those with disabilities to benefit as there is a high degree of unemployment among this group. While Health & Human Services tries to reach out to everybody, the disabled community sometimes needs specialized outreach. NewMo1 (NewMo2 is a separate discussion) is only for those 60 years old and up and there have been many requests received to expand to other groups. Many requests have been received in recent years to expand programs such as NewMo, originally intended for seniors, to those with disabilities. Ms. Fairley said that she would be working with other department heads to examine where accessibility improvements can be made for the economically disadvantaged and other groups.

Ms. Colino said COVID increased awareness on food issues and said that CDBG funding will continue to be a source for these programs. She said that CDBG allows both nonprofits and the City to work together for initiatives such as this.

Mr. Yeo added that the Food Pantry has expanded its space within City Hall and as a result will be able to maintain its high rate of service.

Councilor Albright motioned to Hold which carried 7-0.

The Committee briefly discussed its scheduling options for early August to meet with Michelle Pizzi O'Brien, Director of Human Resources, to discuss the hiring process for the new City Clerk. The Committee decided that it would try to meet with her in the first week of August.

The meeting adjourned at 9:03pm.

Respectfully Submitted,

Josh Krintzman, Chair

CITY COUNCIL
CITY OF NEWTON
DOCKET REQUEST FORM

RECEIVED
2021 MAR 24 AM 10:03
CITY CLERK
NEWTON MASSACHUSETTS

DEADLINE NOTICE: Council Rules require items to be docketed with the Clerk of the Council NO LATER THAN 7:45 P.M. ON THE MONDAY PRIOR TO A FULL COUNCIL MEETING.

To: Clerk of the City Council

Date: 3/22/2021

From (Docketer): Julia Malakie

Address: 50 Murray Rd

Phone: 617-610-2509

E-mail: jmalakie@newtonma.gov

Additional sponsors: see below

1. Please docket the following item (it will be edited for length if necessary):

COUNCILORS MALAKIE, DOWNS, HUMPHREY, NORTON, WRIGHT, LIPOF, GREENBERG, LAREDO, GENTILE, BOWMAN, AND RYAN requesting that Sec. 27-21 of Newton Ordinances be amended to increase the income limits for participation in the Senior Tax Work-off Program to adjust for wage and price inflation.

2. The purpose and intended outcome of this item is:

- | | |
|--|--|
| <input type="checkbox"/> Fact-finding & discussion | <input checked="" type="checkbox"/> Ordinance change |
| <input type="checkbox"/> Appropriation, transfer, | <input type="checkbox"/> Resolution |
| <input type="checkbox"/> Expenditure, or bond authorization | <input type="checkbox"/> License or renewal |
| <input type="checkbox"/> Special permit, site plan approval, | <input type="checkbox"/> Appointment confirmation |
| <input type="checkbox"/> Zone change (public hearing required) | <input type="checkbox"/> Other: _____ |

3. I recommend that this item be assigned to the following committees:

- | | | |
|---|---|--|
| <input checked="" type="checkbox"/> Programs & Services | <input checked="" type="checkbox"/> Finance | <input type="checkbox"/> Real Property |
| <input type="checkbox"/> Zoning & Planning | <input type="checkbox"/> Public Safety | <input type="checkbox"/> Special Committee |
| <input type="checkbox"/> Public Facilities | <input type="checkbox"/> Land Use | <input type="checkbox"/> No Opinion |

4. This item should be taken up in committee:

Immediately (Emergency only, please). Please state nature of emergency:

- As soon as possible, preferably within a month
- In due course, at discretion of Committee Chair
- When certain materials are made available, as noted in 7 & 8 on reverse
- Following public hearing

PLEASE FILL OUT BOTH SIDES

5. I estimate that consideration of this item will require approximately:

- One half hour or less
- More than one hour
- More than one meeting
- Up to one hour
- An entire meeting
- Extended deliberation by subcommittee

6. The following people should be notified and asked to attend deliberations on this item. (Please check those with whom you have already discussed the issue, especially relevant Department Heads):

City personnel

Citizens (include telephone numbers/email please)

- | | |
|---|--------------------------|
| <input checked="" type="checkbox"/> Jayne Colino | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> Jim Shaughnessy | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

7. The following background materials and/or drafts should be obtained or prepared by the Clerk's office prior to scheduling this item for discussion:

8. I have or intend to provide additional materials and/or undertake the following research independently prior to scheduling the item for discussion. *

Current city ordinance and state law

(*Note to docketer: Please provide any additional materials beyond the foregoing to the Clerk's office by 2 p.m. on Friday before the upcoming Committee meeting when the item is scheduled to be discussed so that Councilors have a chance to review all relevant materials before a scheduled discussion.)

Please check the following:

- 9. I would like to discuss this item with the Chairman before any decision is made on how and when to proceed.
- 10. I would like the Clerk's office to contact me to confirm that this item has been docketed. My daytime phone number is:
- 11. I would like the Clerk's office to notify me when the Chairman has scheduled the item for discussion.

Thank you.

Julia Malapic

Signature of person docketing the item

[Please retain a copy for your own records]

**CITY OF NEWTON
SENIOR PROPERTY TAX WORK-OFF PROGRAM
FISCAL YEAR 2021**

ELIGIBILITY AND DOCUMENT REQUIREMENTS

As required by Ordinance, the Newton Assessors Office must verify Age, Residence, and Annual Gross Income of applicant for the Senior Citizen Property Tax Work-Off Program.

ELIGIBILITY REQUIREMENTS

AGE: 60 years of age or older as of July 1, 2020.

RESIDENCE: Principal place of residence, Newton, Massachusetts as of July 1, 2020.

GROSS INCOME: 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.

REQUIRED DOCUMENTS

INCOME:

- Copy of your 2019 federal income tax return (Form 1040, plus any additional schedules filed), with your year-end Social Security benefits statement;
- **OR**
- Copy of year-end 2019 Form SSA-1099 statement from Social Security. Please include any copies of Supplemental Social Security received, in addition to any disability income;
- Copy of year-end 2019 statement of pension distributions;
- Copy of year-end 2019 W-2 forms for statement of wages, salary, and other compensation earned;
- Copy of year-end 2019 Form 1099-DIV statement of dividends and interest earned;
- Proof of rental income received in 2019, copy of lease, if available; or a copy of the December 2019 rent receipt;
- Statement of any capital gains in 2019.

AGE: You may be asked to provide a copy of your birth certificate or ID for age verification.

RESIDENCE: Copy of your current tax bill

PROXY PROVISION: An eligible senior who is physically unable to perform the service may have an approved substitute perform the appointed duties.

The service hours performed by the proxy must be reported to the Internal Revenue Service as income. The proxy will receive a Form W2, Wage and Tax Statement, from the City of Newton. It must be submitted with the proxy's federal income tax filing. The proxy will be assigning the value of his/her labor to the qualifying senior.

RE: Tax Work off discussion Link

Participation & aggregate tax reductions

Jayne Colino <jcolino@newtonma.gov>

Thu 2/18/2021 12:59 PM

To: Bill Humphrey <bhumphrey@newtonma.gov>; Andreae Downs <adowns@newtonma.gov>; Julia Malakie <jmalakie@newtonma.gov>; Pamela Wright <pwright@newtonma.gov>; Emily Norton <enorton@newtonma.gov>

Hello All,

I am following up on our discussion of the Senior Tax Work Off program. I have done some digging and have the answers to your questions below. I hope they are helpful as you continue to explore this.

You had three questions:

Can the city increase the \$1500.00 benefit level? No, that amount is part of the legislation.

Can the city increase the income eligibility? Yes, we can create local rules and procedures. Also see excerpt from MGL below

What was the last highest/normal years participation?

[FY 20 there were 36 participants who earned \$37,849
FY19 there were 41 participants who earned \$44,557
Fy18 there were 43 participants who earned \$47,074]

Section 5K: Property tax liability reduced in exchange for volunteer services; persons over age 60

Section 5K. In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons over the age of 60 to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such person over the age of 60 on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed \$1,500 in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer including, but not limited to, the number of hours of service and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

Jayne Colino, Director
Newton Department of Senior Services
345 Walnut Street
Newtonville, MA 02460
Direct: 617-796-1671
www.newtonseniors.org
Like us on Facebook

From: Jayne Colino
Sent: Wednesday, February 10, 2021 2:29 PM
To: Bill Humphrey <bhumphrey@newtonma.gov>; Andreae Downs <adowns@newtonma.gov>; Julia Malakie <jmalakie@newtonma.gov>; Pamela Wright <pwright@newtonma.gov>; Emily Norton <enorton@newtonma.gov>
Subject: Tax Work off discussion Link

Hello City council Friends,

Sorry for the delay in getting you this link. I look forward to talking with you on Friday.

If at all possible could you let me know your most pressing questions/concerns/thoughts ahead of time so I can be best prepared. If not, I will do my best to provide helpful input and follow up on anything I can't answer during the call.

Thanks

Jayne Colino is inviting you to a scheduled Zoom meeting.

Topic: Tax Work Off discussion
Time: Feb 12, 2021 09:00 AM Eastern Time (US and Canada)

Join Zoom Meeting
<https://us02web.zoom.us/j/88673943718?pwd=T3ljSmduMDFzUHhrcHN6M3FyNWxcQT09>

Meeting ID: 886 7394 3718
Passcode: 407873
One tap mobile
+16465588656,,88673943718#,,,,*407873# US (New York)
+13017158592,,88673943718#,,,,*407873# US (Washington DC)

Dial by your location
+1 646 558 8656 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)
+1 659 900 9128 US (San Jose)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)

Meeting ID: 886 7394 3718
Passcode: 407873
Find your local number: <https://us02web.zoom.us/j/kdm6asPpAo>

Jayne Colino, Director
Newton Department of Senior Services

(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 45th 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

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 city or town, by vote of its legislative body, subject to its charter, may adjust the exemption in this clause by: (1) allowing an approved representative, for persons physically unable, to provide such services to the city or town; or (2) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$1,500.

Part I ADMINISTRATION OF THE
GOVERNMENT

Title IX TAXATION

Chapter ASSESSMENT OF LOCAL TAXES

59

Section PROPERTY TAX LIABILITY
5K REDUCED IN EXCHANGE FOR
VOLUNTEER SERVICES; PERSONS
OVER AGE 60

Section 5K. In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons over the age of 60 to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such person over the age of 60 on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed \$1,500 in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer including, but not limited to, the number of hours of service and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

In no instance shall the amount by which a person's property tax liability is reduced in exchange for the provision of services be considered income, wages, or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other applicable provisions of the General Laws, but such person while providing such services shall be considered a public employee for the purposes of chapter 258, but such services shall be deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

Senior Citizen Property Tax Work-Off Program

Provision in state law MGL Ch 59 Sec 5K

- age 60 and above
- annual property tax reduction per taxpayer limited to \$1,500
- earned at hourly rate, capped at Minimum Wage
- city or town determines eligibility
- city or town may base maximum tax reduction on 125 service hours, rather than \$1,500

Newton program began in 2003/2004

Eligibility

- age 60+ as of July 1
- primary residence in Newton
- gross income < \$40,000 if Single
 - < \$50,000 if Head of Household
 - < \$60,000 if Married Filing Jointly

Hourly rate = Minimum Wage (\$12.75 in 2020; \$13.50 in 2021)

Max tax reduction based on 125 service hours (per Sec 27-20)

Assessors charge abatements to overlay account.

Aggregate amount **capped at \$100,000** per fiscal year.

Recent participation:

FY20 - 36 participants earned total of \$37,849

FY19 - 41 participants earned total of \$44,557

FY18 - 43 participants earned total of \$47,074

Measuring 18 Years of Inflation

CPI Inflation Calculator - https://www.bls.gov/data/inflation_calculator.htm

<u>Jan 2004</u>	<u>June 2021</u>
\$40,000	\$58,682
\$50,000	\$73,352
\$60,000	\$88,022

Social Security COLA (Jan 2004- Jan 2021) - <https://www.ssa.gov/cola/> (cumulative factor ~ 1.4367)

\$40,000	\$57,469
\$50,000	\$71,836
\$60,000	\$86,203

Prop 2-1/2 tax increases $(1.025)^{18} = 1.5596$

\$40,000	\$62,386
\$50,000	\$77,982
\$60,000	\$93,579