



# Finance Committee Report

## City of Newton In City Council

**Tuesday, October 12, 2021**

Present: Councilors Grossman (Chair), Humphrey, Noel, Gentile, Kalis, Oliver, Norton and Malakie

City staff present: Comptroller Sue Dzikowski, Chief of Police John Carmichael, Director of Housing & Community Development Amanda Berman, Director of Senior Services Jayne Colino and Assistant City Solicitor Maura O'Keefe

### **Referred to Public Safety & Transportation and Finance Committees**

**#197-21**

#### **Request for Ordinance Amendment to prohibit firearms within any public building**

COUNCILORS NORTON, GENTILE, KALIS, DANBERG, LAREDO, HUMPHREY, MALAKIE, GREENBERG, KRINTZMAN, DOWNS, LUCAS, BOWMAN, CROSSLEY, OLIVER, MARKIEWICZ, NOEL, WRIGHT, LIPOF AND GROSSMAN requesting amendments to the City of Newton Ordinances to prohibit the carrying of firearms in any building owned and under the control of the City of Newton. This ordinance shall not apply to law enforcement officers and/or any building owned by the City and operated as public housing. The proposed ordinance includes amendments to Chapter 17 Sec. 22-23 to include a fine of three hundred dollars (\$300.00), pursuant to the authority granted by G.L. c. 40, section 21D.

**Public Safety & Transportation Approved 8-0 on 07/15/2021**

**Finance Held on 08/02/2021**

**Action: Finance Approved 8-0**

**Note:** The Chair noted that the Committee did discuss this item on 08/02/2021, where Chief of Police John Carmichael had raised questions regarding enforcement. Since that time, the Chief has been able to have conversations around this topic with the Law Department.

Chief Carmichael explained that there is current case law in Massachusetts that speaks to enforcement of city ordinances. An example is Commonwealth v. Pierre, which determined that an officer may detain a person if they are violating an ordinance based on reasonable suspicion. He further explained that in Massachusetts a police officer is allowed to approach and demand a license to carry if the officer suspects that person is carrying a firearm. Additionally, Chief Carmichael explained the importance of understanding what an officer can and cannot do to enforce this ordinance.

Assistant City Solicitor Maura O'Keefe explained there is a lot of responsibility put on the Police Department to help enforce city ordinances. She further explained that the responsibility of a police officer in regards to enforcing a civil ordinance will be different from what the police can and cannot

do when there is criminal activity. A police officer would not be expected to do a criminal stop or stop & frisk, or to engage any of the tools that they have for criminal activity. For this ordinance they need to use their powers of observation, and their training on what it looks like when someone is carrying a firearm to be able to enforce the ordinance. Atty. O'Keefe further explained that enforcement is feasible with restrictions under the law. There have been discussions between the Law Department and the Police Department to ensure that officers know how they are able to enforce the ordinance.

Atty. O'Keefe provided the attached draft ordinance regarding the proposed \$300 fine.

Councilors asked the following questions:

Q: Would there be a way to inform licensed gun owners in Newton about this ordinance?

A: Chief Carmichael explained that when someone initially applies for a license to carry, they could provide information about the ordinance. Once the license is approved, they also need to renew every six years which will give the department more opportunities to inform residents.

Q: Would it make sense to have signs in public buildings explaining that firearms are not allowed?

A: Chief Carmichael explained that this is an option. He further explained that for schools and universities, Mass General Law already prevents anyone besides a police officer to carry a firearm on campus. This may also help with educating licensed gun owners.

Q: Is the Police Department confident that they know what the expectations are for this ordinance?

A: Chief Carmichael explained that he is confident that every officer is well aware of what they can and cannot do in these situations under the proposed ordinance.

Q: If there is a call made about an individual carrying a firearm in City Hall is an officer permitted to approach said individual?

A: Chief Carmichael explained that there would need to be a witness and the officer needs to know why the witness thinks that the individual is carrying a firearm. The police officer can also make their own observations when they arrive on the scene.

Q: What is the purpose of the ordinance?

A: Councilors explained that they feel that this ordinance can be used as a statement that Newton does not want firearms in public areas. This could also help with prevention of possible incidents in public areas.

Q: Why was the decision made to make the fine \$300?

A: Atty. O'Keefe explained that this is the maximum fine that can be set and there was no desire to use a warning system for this proposed ordinance.

Councilor Kalis motioned to approve which passed unanimously.

### **Referred to Zoning & Planning and Finance Committees**

#### **#346-21 Appropriation of \$643,215 for the Newton Housing Authority**

HER HONOR THE MAYOR requesting the appropriation of six hundred forty-three thousand two hundred and fifteen dollars (\$643,215) of Inclusionary Zoning Fund monies to the Newton Housing Authority (NHA), in accordance with Section 5.11.5 (E) of the City's Zoning Ordinance, to be used for ongoing affordable housing development activities.

**Zoning & Planning Approved 7-0, Councilor Baker not voting**

**Action: Finance Approved as Amended to the amount of \$643,216 8-0**

**Note:** The Chair noted that there is a need to amend the docket item to \$643,216 which is the full amount of the Inclusionary Zoning Fund due to the Newton Housing Authority.

Amanda Berman, Director of Housing & Community Development and Amy Zarechian, Hannah Cross, and Mr. Eisenberg from the Newton Housing Authority were present to discuss the item with the Committee. Ms. Berman explained that certain projects have paid into the Inclusionary Zoning Fund when they have not provided the units on site and those have been calculated in different ways depending on the ordinance. The fund itself is split between the City and the Newton Housing Authority for eligible costs. The Newton Housing Authority has a number of affordable housing projects that they are currently working on including the Haywood House. The previous docket item had requested the funds just for the Haywood House project but these funds may be used for other ongoing projects. This is why there was a need to re-docket the item.

#### **Councilors asked the following questions:**

Q: Does the ordinance state how often these funds are allocated?

A: Ms. Berman explained that the ordinance does not state how often the funds are allocated. She noted that the funds are used as needed.

Q: Is there an update on the Haywood House project?

A: Ms. Zarechian explained that the contingency at the start of the project was approximately \$1.1 million and the approved change orders are now at \$1,030,000 with an additional pending change order of \$200,000. The change orders include the protection of the culvert.

Q: Who is responsible for overseeing the Haywood House budget?

A: Ms. Zarechian explained that she is in charge of this but the change orders also go through the Housing Authority commissioners. She also explained they are in constant contact with the contractors.

Q: Will these funds be moved directly into the Haywood House budget?

A: Ms. Zarechian explained that the funds would go into the Haywood House development budget through in an increase in the sponsor loan.

Q: Will all of the funds be used for the Haywood House project?

A: Ms. Zarechian explained that most of the funds will be going towards the Haywood House project based on the current budget. If there is a surplus of funds, then those will be used for eligible costs for other affordable housing projects. She also noted that there are a number of other additional sources of funds for the Haywood House project.

Q: Is there a document that shows past sources and uses of Inclusionary Zoning funds?

A: Sue Dzikowski, Comptroller provided the attached documents after the conclusion of the meeting.

Q: What is the balance for the City's portion of the Inclusionary funds?

A: Ms. Berman explained that she believes the fund is at \$890,000.

Councilor Gentile motioned to amend the total funds to \$643,216 which passed unanimously.

Councilor Gentile motioned to approve as amended which passed unanimously.

### **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.

**Programs & Services Held 7-0 on 07/14/2021**

**Programs & Services Approved 7-0 to increase each of the three Tax Work-Off income limit brackets by \$10,000 on 10/06/2021**

**Action:** Finance Approved 8-0 to increase each of the three Tax Work-Off income limit brackets by \$10,000

**Note:** Director of Senior Services, Jayne Colino presented the request 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. The Chair noted that Programs & Services voted to

increase each of the three Tax Work-Off income limit brackets by \$10,000 on 10/06/2021. Ms. Colino explained that this program is run through various departments. She also explained that before the pandemic this was a larger program with a number of placements. This docket item was requested because there were individuals that would fall right outside of eligibility and this ordinance change would help these residents. The proposed ordinance change will most likely begin this coming July.

Councilor Malakie motioned to increase each of the three Tax Work-Off income limit brackets by \$10,000 which passed unanimously.

**#372-21 Reappointment of Jeffrey Silton as a Constable**

HER HONOR THE MAYOR reappointing JEFFREY SILTON, 120 Cherry Street, West Newton as a CONSTABLE for a term of office to expire on October 25, 2024. (60 days: 12/03/21)

**Action:** Finance Approved 8-0

**Note:** With no questions or concerns from the Committee, Councilor Malakie motioned to approve which passed unanimously.

**Referred to Zoning & Planning and Finance Committees**

**#252-21 Appropriation of \$643,215 for the Newton Housing Authority**

DIRECTOR OF PLANNING & DEVELOPMENT requesting the appropriation of six hundred forty-three thousand two hundred and fifteen dollars (\$643,215) of Inclusionary Zoning funds to the Newton Housing Authority (NHA) to support the creation of 55 new units of affordable senior housing at the NHA's new Haywood House development.

**Zoning & Planning Voted No Action Necessary 8-0 on 09/27/2021**

**Action:** Finance Voted No Action Necessary 8-0

**Note:** With no questions or concerns from the Committee, Councilor Norton motioned for a vote of no action necessary which passed unanimously.

**Referred to Programs & Services and Finance Committees**

**#295-20(B) Request for an amendment to the Newton dog ordinances**

COUNCILORS ALBRIGHT, BAKER, KALIS, MALAKIE, MARKIEWICZ, DOWNS, NORTON, AND HUMPHREY requesting amendment of the relevant Newton ordinances relating to care and custody of dogs in public spaces, including licensing, leashing, paying for off-leash privileges in certain parks, and cleaning up, so as to allow staff involved in the supervision of Newton's parks and conservation areas to enforce those ordinances or regulations, including issuing non-criminal citations pursuant to G.L. c. 40, Sec. 21D, in addition to the enforcement provided by the Newton police.

**Programs & Services Held #295-20(B) 7-0 on 06/24/2020**

**Finance Held #295-20(B) 7-0 on 07/13/2020**

**Programs & Services voted No Action Necessary 7-0 on 10/06/2021**

**Action:** Finance voted No Action Necessary 8-0

**Note:** With no questions or concerns from the Committee, Councilor Oliver motioned for a vote of no action necessary which passed unanimously.

**Referred to Programs & Services and Finance Committees**

**#165-21 Request for changes to the off-leash dog ordinance**

COUNCILORS KRINTZMAN AND ALBRIGHT requesting changes to the off-leash dog ordinance including, but not limited to, possible requirement that dogs be spayed or neutered for eligibility for an off-leash license; the fee for an off-lease registration and enforcement within the off-leash dog parks.

**Programs & Services Held 8-0 on 05/05/2021**

**Programs & Services voted No Action Necessary on 10/06/2021**

**Action:** Finance voted No Action Necessary 8-0

**Note:** With no questions or concerns from the Committee, Councilor Norton motioned for a vote of no action necessary which passed unanimously.

The Committee adjourned at 8:19 p.m.

**Respectfully submitted,**

**Rebecca Walker Grossman, Chair**

Draft Ordinance for Docket Item # 197-21

Firearms Prohibited on City Property

1. It shall be prohibited for any person to carry a firearm on their person, loaded or unloaded:
  - a) within a building owned by and under the control of the City of Newton;
  - b) in a park, recreation area or recreation facility owned by and under the control of the City of Newton or its agents;
  - c) on any public street, sidewalk or public way closed pursuant to a permit for block parties, street festivals or other neighborhood function under these Ordinances, during the duration of the permitted closure of the street, sidewalk or public way.
2. This ordinance shall not apply to sworn law enforcement officers.
3. This ordinance shall not apply to any building owned by the City and operated as public housing.
4. Violations of this section shall be punishable by a fine of three hundred dollars (\$300.00) per day. Each day a violation continues shall constitute a separate offense. Where non-criminal disposition of this section by civil fine has been provided for in sections 17-22 and 17-23 of these revised Ordinances, as amended, pursuant to the authority granted by G.L. c. 40, section 21D, said violation may be enforced in the manner provided in such statute. The civil penalty for each such violation is set forth in section 17-23(d).

RE: ITEM # 197-21

Insert at the end of paragraph (d) POLICE DEPARTMENT of Section 17-23 **Enforcing persons and revised ordinances subject to civil fine**, the following language:

Sec. \_\_\_\_ Firearms Prohibited on City Property

( ) Any offense . . . . . \$300.00 per  
day



Revenues and Appropriations from FY16 to present

Date	Year	Period	BUDGET CODE	Account	Description	Amount
<b>Newton Housing Authority Inclusionary Zoning</b>						
<b>Balance Forward from Prior Years</b>						<b>\$ 337,960</b>
09/27/2016	2017	3	14Q114A	442009 - Special Permits Fees	RECEIPTS 090916J	36,216.00
11/09/2017	2018	4	14Q114A	5901-Transfer to General Fund	#319-17	(355,960.00) Appropriations out of IZ-Jackson Garden
10/07/2019	2021	1	5524R114	442009 - Special Permits Fees	RECEIPTS 092319	625,000.00 Munis
<b>Balance in Account as of June 30, 2021</b>						<b>\$ 643,216</b>
<b>Newton Planning Department Inclusionary Zoning</b>						
<b>Balance Forward from Prior Years</b>						<b>\$ 195,550</b>
09/10/2015	2016	2	14Q114B	442009 - Special Permits Fees	RECEIPTS 082115J	18,525.00
09/29/2015	2016	3	14Q114B	442009 - Special Permits Fees	RECEIPTS 091615J	38,461.50
07/05/2016	2016	13	14Q114B	442009 - Special Permits Fees	RECEIPTS 062316J	18,000.00
09/27/2016	2017	3	14Q114B	442009 - Special Permits Fees	RECEIPTS 090916J	36,216.00
12/11/2017	2018	5	14Q114B	5916 - Transfer to Home Grant	#349-17	(41,080.00) Appropriations out of IZ-Repay HOME funds
10/07/2019	2021	1	5525R114	442009 - Special Permits Fees	RECEIPTS 092319	625,000.00 Munis
<b>Balance in Account as of June 30, 2021</b>						<b>\$ 890,672</b>

18 10 11

CITY OF NEWTON

IN CITY COUNCIL


October 16, 2017


ORDERED:

That, in accordance with the recommendation of the Finance Committee through its Chairman Leonard J. Gentile, the sum of three hundred fifty-five thousand nine hundred sixty dollars (\$355,960) be and is hereby appropriated from the Newton Housing Authority's portion of the Inclusionary Zoning funds for the purpose of developing affordable housing in the City of Newton.

FROM:	Inclusionary Zoning - NHA (14-3314Q1).....	\$355,960
TO:	NHA Housing – Jackson Garden (C114026-530203).....	\$355,960

Under Suspension of Rules  
Readings Waived and Approved  
23 yeas 0 nays 1 absent (Councilor Gentile)

  
(SGD) DAVID A. OLSON  
City Clerk

  
(SGD) SETTI D. WARREN  
Mayor

Date: 10-20-17

dr 14Q114A - 5901  
 01 - 10470  
 cv 01 - 4970114Q increase ext new budget  
 14 10470  
 Adj C114026 - 530203 budget

CITY OF NEWTON

IN CITY COUNCIL

November 20, 2017


ORDERED:


That, in accordance with the recommendation of the Finance Committee through its Chair Leonard J. Gentile, a transfer of funds in the amount of forty-one thousand eighty dollars (\$41,080) from the Inclusionary Zoning fund Account to the Home Grant Fund Program Income (Revenue) Account for the purpose of repaying HOME funds in the amount of \$41,080, be and is hereby approved as follows:

From: Inclusionary Zoning Newton Planning  
(14-3314Q2) .....\$41,080

To: Home Grant Fund - Program  
(16-4970114) .....\$41,080  
4970114

Under Suspension of Rules  
Readings Waived and Adopted  
23 yeas 0 nays 1 absent (Councilor Ciccone)

  
(SGD) DAVID A. OLSON  
City Clerk

  
(SGD) SETTI D. WARREN  
Mayor

Date: 11-29-17

14Q114B

16-4970114Q\* 41080

Dr 14Q114B - 5916

to - 1040

or 16-4970114

14 - 1040

adj rev bud 16 - 4970114  
~~adj exp bud 16 - 4970114~~  
adj exp bud 14Q114EB-5916  
adj exp bud 16S1146-5797

adj exp bud's/projects on other  
page

CITY OF NEWTON

IN CITY COUNCIL

DRAFT

ORDERED:

That, in accordance with the recommendation of the Zoning & Planning Committee through its Chair Deborah J. Crossley and the Finance Committee through its Chair Rebecca Walker Grossman, to appropriate and expend six hundred forty-three thousand two hundred and sixteen dollars (\$643,216) of Inclusionary Zoning Fund monies to the Newton Housing Authority (NHA), in accordance with Section 5.11.5 (E) of the City’s Zoning Ordinance, to be used for ongoing affordable housing development activities and is hereby approved as follows:

FROM:	Inclusionary Zoning-NHA (5524R114-590001) .....	\$643,216
TO:	NHA Affordable Housing (01C11406-579500) .....	\$643,216

Under Suspension of Rules  
Readings Waived and Approved  
DRAFT

(SGD) NADIA H KHAN

Acting City Clerk

(SGD) RUTHANNE FULLER

Mayor

Date: \_\_\_\_\_

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](http://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 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**

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](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