



Newton City Council

Committee of the Whole Agenda

Thursday, November 10, 2022

The City Council will meet in a Committee of the Whole on Thursday, November 10, 2022, at 7:00 PM

The City Council will hold this meeting as a hybrid meeting on Thursday, November 10, 2022, at 7:00 pm. This meeting will be held as a hybrid meeting and in-person in the Chamber at City Hall. To view this meeting using Zoom use this link:

<https://us02web.zoom.us/j/81188105717> or call 1-646-558-8656 and use the following Meeting ID: 881 8810 5717

Referred to a Committee of the Whole

#482-22 Authorization to present the levy limit override and debt exclusion ballot questions to the voters

HER HONOR THE MAYOR requesting the following:

(1) To present the following levy limit override and debt exclusion ballot questions to the voters in accordance with the procedure prescribed by Massachusetts General Law Chapter 59, Section 21C(g) and (k):

- Shall the City of Newton be allowed to assess an additional \$9,175,000 in real estate and personal property taxes for the fiscal year beginning July 1, 2023 for the purpose of funding municipal and school operating and capital expenses to support student needs, fund street and sidewalk paving and safety improvements, increase street tree planting and care efforts, improve park, athletic field, court and playground maintenance, address the space needs of the Horace Mann Elementary School, fund sustainability and climate resiliency actions, and increase Senior Services programming and operations?

Yes _____ No _____

- Shall the City of Newton be allowed to exempt from the provisions of Proposition 2 1/2, so called, the amounts required to pay for the bonds issued in order to renovate or replace the Countryside Elementary School?

Yes _____ No _____

The location of this meeting is accessible and reasonable accommodations will be provided to persons with disabilities who require assistance. If you need a reasonable accommodation, please contact the City of Newton's ADA Coordinator, Jini Fairley, at least two business days in advance of the meeting: jfairley@newtonma.gov or (617) 796-1253. The city's TTY/TDD direct line is: 617-796-1089. For the Telecommunications Relay Service (TRS), please dial 711.

- Shall the City of Newton be allowed to exempt from the provisions of Proposition 2 1/2, so called, the amounts required to pay for the bonds issued in order to renovate or replace the Franklin Elementary School?

Yes _____ No _____

(2) A request to call a special election to present the levy limit override and debt exclusion ballot questions to the voters and set a date of March 14, 2023 for such special election.

(3) A request to appropriate from Budget Reserve the sum of two hundred and ten thousand dollars (\$210,000) for the purpose of funding the costs of a special election to present the levy limit override and debt exclusion ballot questions to the voters.

Referred to Committee of the Whole

#484-22

Amendments to Sec. 27-10 to the City of Newton Ordinances

HER HONOR THE MAYOR requesting an amendment to City Ordinance Sec. 27-10 increasing the income limit of the tax deferral program to match the current maximum allowable circuit breaker amount of \$93,000 for the local M.G.L c. 59 sec. 5cl. 41A tax deferral program.

Referred to Committee of the Whole

#485-22

Requesting a Home Rule Petition

HER HONOR THE MAYOR requesting to seek Home Rule legislation allowing the City to increase the maximum real property tax exemptions and reductions for certain programs authorized under M.G.L c. 59 beyond that amount currently allowed by the state. The requested enhancements for the following tax assistance programs:

VETERAN - EXEMPTION - G.L. c. 59, sec. 5, cl. 22

Clause 22 authorizes an exemption for the real property taxes of qualifying veterans or spouses of veterans in the maximum amount of \$400. The maximum allowable exemption is requested to be increased to \$800.

VETERAN - EXEMPTION - G.L. c. 59, sec. 5, cl. 22

Clause 22 authorizes an exemption for the real property taxes of qualifying veterans or spouses of veterans in the maximum amount of \$500. The maximum allowable exemption is requested to be increased to \$1,000.

DISABLED VETERAN - EXEMPTION - G.L. c. 59, sec. 5, cl. 22E

Clause 22E authorizes an exemption for the real property taxes of qualifying veterans determined to have suffered total disability in the line of duty in the maximum amount of \$1,000. The maximum allowable exemption is requested to be increased to \$2,000.

BLIND PERSON - EXEMPTION - G.L. c. 59, sec. 5, cl. 37A

Clause 37A authorizes an exemption for the real property taxes of a blind person in the

maximum amount of \$500. The maximum allowable exemption is requested to be increased to \$1,000.

SENIOR CITIZENS -EXEMPTION - G.L. c. 59, sec. 5, cl. 41C

Clause 41C authorizes an exemption for the real property taxes of seniors over the age of 65 in the maximum amount of \$1,000. The maximum allowable exemption is requested to be increased to \$2,000.

SENIOR CITIZENS - REDUCTION - G.L. c. 59, sec. 5K and VETERANS -REDUCTION - G.L. c. 59, sec. 5N

Section 5K and 5N, respectively, authorize a reduction for the real property taxes of seniors over the age of 60 or veterans in exchange for volunteer services to the city. The statute permits a maximum reduction based on either 125 volunteer service hours or \$1,500. The City currently allows a reduction based on the maximum 125 volunteer service hours. It is requested that the maximum reduction in exchange for volunteer services be increased to 200 volunteer services hours or \$3,000.

ELDERLY SURVIVING SPOUSE, MINOR CHILD -EXEMPTION - G.L. c. 59, sec. 5, cl. 17D

Clause 17D authorizes an exemption for the real property taxes of a surviving spouse, a minor child whose parent is deceased, or seniors over the age of 70, in the maximum amount of \$219. It is requested that the maximum be doubled, increasing the exemption amount to \$438.

Referred to Committee of the Whole

#500-22

Accepting Massachusetts General Laws Chapter 59, Section 5C1/2

HER HONOR THE MAYOR requesting to accept Massachusetts General Laws Chapter 59, Section 5C1/2, which provides for an additional real estate exemption for taxpayers who are granted personal exemptions on their domiciles under Massachusetts General Laws Chapter 59, Section 5, including certain blind persons, veterans, surviving spouses and seniors, and provide an additional exemption up to 100 percent of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2023. This will double the current level of tax assistance that the City of Newton provides to eligible residents with these programs. A 100 percent increase is the maximum additional exemption permitted under Section 5C1/2.

Referred to Committee of the Whole

#501-22

Requesting a Home Rule Petition

HER HONOR THE MAYOR requesting to seek Home Rule legislation allowing the City to increase the maximum real property tax reductions for certain programs authorized under M.G.L c. 59 beyond that amount currently allowed by the state. Given the high cost of living in the metro Boston area, and specifically with the City of Newton, this is requesting the enhancements for the following tax assistance programs which will double the assistance available to eligible City of Newton residents:

SENIOR CITIZENS-REDUCTION- G.L. c. 59 sec. 5K and VETERANS-REDUCTION-G.L. c. 59, sec. 5N

Section 5K and 5N, respectively, authorize a reduction for the real property taxes of seniors over the age of 60 or veterans in exchange for volunteer services to the city. The statute permits a maximum reduction based on either 125 volunteer service hours or \$1,500. The City currently allows a reduction in exchange for volunteer services be increased to 200 volunteer services hours or \$3,000

Respectfully submitted,

Susan Albright, President



City of Newton, Massachusetts
Office of the Mayor

RUTHANNE FULLER
MAYOR

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October 17, 2022

Honorable City Council
Newton City Hall
1000 Commonwealth Avenue
Newton Centre, MA 02459

Councilors:

RECEIVED
2022 OCT 17 PM 3:39
CITY CLERK
NEWTON, MA. 02459

I respectfully submit a docket item to your Honorable Council requesting the following authorizations:

- (1) To present the following levy limit override and debt exclusion ballot questions to the voters in accordance with the procedure prescribed by Massachusetts General Law Chapter 59, Section 21C(g) and (k):
 - Shall the City of Newton be allowed to assess an additional \$9,175,000 in real estate and personal property taxes for the fiscal year beginning July 1, 2023 for the purpose of funding municipal and school operating and capital expenses to support student needs, fund street and sidewalk paving and safety improvements, increase street tree planting and care efforts, improve park, athletic field, court and playground maintenance, address the space needs of the Horace Mann Elementary School, fund sustainability and climate resiliency actions, and increase Senior Services programming and operations?
Yes _____ No _____
 - Shall the City of Newton be allowed to exempt from the provisions of Proposition 2 1/2, so called, the amounts required to pay for the bonds issued in order to renovate or replace the Countryside Elementary School?
Yes _____ No _____
 - Shall the City of Newton be allowed to exempt from the provisions of Proposition 2 1/2, so called, the amounts required to pay for the bonds issued in order to renovate or replace the Franklin Elementary School?
Yes _____ No _____
- (2) A request to call a special election to present the levy limit override and debt exclusion ballot questions to the voters and set a date of March 14, 2023 for such special election.
- (3) A request to appropriate from Budget Reserve the sum of two hundred ten thousand dollars (\$210,000) for the purpose of funding the costs of a special election to present the levy limit override and debt exclusion ballot questions to the voters.

Thank you for your consideration of this matter.

Sincerely,

Ruthanne Fuller
Mayor



RUTHANNE FULLER
MAYOR

City of Newton, Massachusetts Office of the Mayor

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MEMORANDUM

Date: November 4, 2022
To: Newton City Council
From: Maureen Lemieux, Chief Financial Officer & Jonathan Yeo, Chief Operating Officer
Subject: Backup Override Package Information

The **Long-Range Financial Plan & Five-Year Financial Forecast FY2024-FY2028** is the most important document for City Councilors to review to understand the current and future financial picture of the City and the genesis of the override proposal. The hardcopy of the document, along with the Capital Improvement Plan, were handed out at the Mayor's address in the Council Chambers on October 17, 2022. Additional copies are still available in the Clerk's Office. The Financial Forecast can be found online [here](#) and the CIP [here](#).

We also have a lot of information on the **Override website** (www.newtonma.gov/override) found [here](#). The website is updated regularly with the latest proposal information, public meeting calendar and materials, and Frequently Asked Questions. Property owners can use the Override calculator found there to understand the cost of the proposal.

Below are **links to information** presented at recent public meetings:

October 20 Virtual Town Hall: Presentation [Material](#) and [Video](#)

October 26 Chat with Parks, Recreation & Culture Commissioner Banks: Presentation [Material](#) and [Video](#)

October 26 In-Person Schools Roundtable at Franklin Elementary School: Presentation [Material](#) and [Video](#)

November 1 Virtual Roundtable on Streets & Sidewalks: Presentation [Material](#) and [Video](#)

November 2 Chat with Senior Services Director Colino: Presentation [Material](#) and [Video](#)

Upcoming topic-specific public meetings in the next few weeks include Sustainability (Nov. 9), Trees (Nov. 15), and School Buildings (Nov. 16), an in-person town hall at Horace Mann (Nov. 29) and Newton Public Schools (Nov. 30).

We welcome **questions and comments**. Emails about the Override proposal sent to override@newtonma.gov will be answered within 48 hours.

We are also attaching **additional information** requested by City Councilors:

- Construction cost assumptions for the Countryside, Franklin and Horace Mann projects
- Information about the tax assistance programs
- Impact of the operating override elements on underlying budgets

Mayor Fuller's Proposed Enhancements City of Newton Tax Assistance Programs

Mayor Fuller has proposed significant enhancements to the Tax Assistance programs offered by the City of Newton. Most of these enhancements require approval of the General Court (the legislators on Beacon Hill) while one requires a change to our City Ordinances by our City Council.

For Older Citizens (Clause 41C)*

Mayor Fuller has proposed increasing this exemption from \$1,000 to \$2,000.

Mayor Fuller has requested that the City Council authorize her to request a Special Act on behalf of the City of Newton to the Massachusetts General Court (State Delegation) to allow the City to increase the property tax exemption available to qualifying taxpayers, by doubling the exemption from \$1,000 to \$2,000.

Currently, to qualify a taxpayer:

1. must be over 65 years of age as of July 1, 2022 and
2. must have primary residence in Massachusetts for ten years and owned property in the state for five years and must have occupied the property as of July 1, 2022 and
3. must have a whole estate (the value of personal property excluding domicile) of less than \$50,247 if single, \$69,089 if married and
4. must have an income less than \$25,123 if single, \$37,686 if married, after subtracting an allowable exclusion.

Current Qualifying Residents: 48 people

Projected Added Tax Relief with this action: \$48,000

For Older Citizens: Tax Deferral (Clause 41A)*

Mayor Fuller has proposed increasing the total gross income limit from \$86,000 to \$93,000.

Mayor Fuller has requested that the City Council authorize her to increase the total gross income limit from \$86,000 to \$93,000, the amount allowed by the State. This action does not require involvement of the State legislators. Rather, it can be accomplished by an amendment to the City Ordinances by the City Council.

Currently, to qualify, a taxpayer:

1. must be over 65 years of age as of July 1, 2022 and
2. must have primary residence in Massachusetts for ten years and owned property in the state for five years and
3. must have occupied the property as of July 1, 2022 and
4. must have a total gross income not in excess of \$86,000 per year.

Upon Approval, Taxpayer Is Entitled To Defer (Delay) Payment Of Any Portion Of The Property Tax Bill.

The fiscal year 2023 deferral interest rate of 1.75% is based on the Federal Reserve Discount Rate as of June 30, 2022.

Upon approval, the total gross income limit for the city Water and Sewer Discount Program will automatically be increased from \$86,000 to \$93,000.

Anticipated Additional Deferrals: 10

Projected Added Tax Deferred with this action: \$80,000

Elderly Surviving Spouse, Minor Child (Clause 17D)*

Mayor Fuller has proposed doubling this exemption from \$219 to \$438.

Mayor Fuller has requested that the City Council authorize her to request a Special Act on behalf of the City of Newton to the Massachusetts General Court (State Delegation) to allow the City to increase the property tax exemption available to qualifying taxpayers, by doubling the exemption from \$219 to \$438.

Currently, to qualify, a taxpayer:

1. must be over 70 years of age as of July 1, 2022 or must be a surviving spouse or surviving minor child
2. must have owned and occupied the property for five years and
3. must have a whole estate (the value of personal property less domicile) of less than \$50,247.

Current Qualifying Residents: 11 people

Projected Added Tax Relief with this action: \$2,409

Disabled Veteran (Clause 22)

Mayor Fuller has proposed doubling this exemption from \$400 to \$800 for partially disabled veterans, and from \$1,000 to \$2,000 for totally disabled veterans.

Mayor Fuller has requested that the City Council authorize her to request a Special Act on behalf of the City of Newton to the Massachusetts General Court (State Delegation) to allow the City to increase the property tax exemption available to qualifying taxpayers, by doubling the exemption.

Currently, to qualify, a taxpayer:

1. must be a veteran or spouse of a veteran and
2. must have a service-connected disability of 10% or more or
3. have been awarded the Purple Heart or
4. be a veteran of the Spanish, Philippine or Chinese Expedition or
5. have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross or Navy Cross

N.B. The parents of a veteran who lost his/her life in service are also entitled to apply for this exemption. Amount of Exemption Varies According to Degree of Disability.

Current Qualifying Partially Disabled Veterans: 119

Projected Added Tax Relief with this action: \$47,600

Current Qualifying Fully Disabled Veterans: 40

Projected Added Tax Relief with this action: \$40,000

Blind Persons (Clause 37A)

Mayor Fuller has proposed increasing this exemption from \$500 to \$1,000.

Mayor Fuller has requested that the City Council authorize her to request a Special Act on behalf of the City of Newton to the Massachusetts General Court (State Delegation) to allow the City to increase the property tax exemption available to qualifying taxpayers, by doubling the exemption from \$500 to \$1,000.

Currently, to qualify, a taxpayer:

1. must be a legal resident of the Commonwealth of Massachusetts,
2. own and occupy the property as his/her domicile,
3. and must annually provide a current blindness certification (Massachusetts Commission for the Blind) certifying date of registration as of July 1, 2022.

Current Qualifying Residents: 21

Projected Added Tax Relief with this action: \$10,500

Senior Property Tax Work-Off Program

Mayor Fuller has proposed increasing the maximum number of hours worked from 125 hours to 200 hours and doubling this exemption from \$1,500 to \$3,000.

Mayor Fuller has requested that the City Council authorize her to request a Special Act on behalf of the City of Newton to the Massachusetts General Court (State Delegation) to allow the City to increase the property tax exemption available to qualifying taxpayers, by increasing the maximum allowable hours worked from 125 to 200, and by increasing the maximum allowable credit for hours of service from \$1,500 to \$3,000.

Currently, to qualify, a taxpayer:

1. must be sixty (60) years of age or older as of July 1, 2022.
2. must own and occupy, as principal place of residence, as of July 1, 2022, the property in Newton, Massachusetts to which the tax work-off credit will be applied.
3. must have gross income less than \$50,000 if such person is single and not head of household, less than \$60,000 if such person is head of household, or less than \$70,000 if such person files a joint tax return with spouse.

With prior approval, qualifying proxy may perform the volunteer service for a qualifying senior who is physically unable to volunteer.

Current Qualifying Residents: 40 people

Projected Added Tax Relief with this action: \$60,000

Veteran Property Tax Work-Off Program

Mayor Fuller has proposed increasing the maximum number of hours worked from 125 hours to 200 hours and doubling this exemption from \$1,500 to \$3,000.

Mayor Fuller has requested that the City Council authorize her to request a Special Act on behalf of the City of Newton to the Massachusetts General Court (State Delegation) to allow the City to increase the property tax exemption available to qualifying taxpayers, by increasing the maximum allowable hours worked from 125 to 200, and by increasing the maximum allowable credit for hours of service from \$1,500 to \$3,000.

Currently, to qualify, a taxpayer:

1. must be veteran as defined in M.G.L. Chapter 4 Section 7 Clause 43 as of July 1, 2022.
2. must own and occupy, as principal place of residence, as of July 1, 2022, the property in Newton, Massachusetts to which the tax work-off credit will be applied.

With prior approval, qualifying proxy may perform the volunteer service for a qualifying veteran who is physically unable to volunteer.

Current Qualifying: Included in the Senior Estimate Above Projected Added Tax Relief: Included above.

Newton Water and Sewer Discount Program

Mayor Fuller has proposed increasing the total gross income limit from \$86,000 to \$93,000.

Mayor Fuller has requested that the City Council authorize her to increase the total gross income limit from \$86,000 to \$93,000, in line with the current state guidelines for tax deferrals. Upon approval of the increase in income limit for the 41A tax deferral program, the income limit for the water/sewer discount program will automatically increase to the 41A tax deferral limit.

Under current City of Newton ordinances, citizens over 65, who own the property as a primary residence, and have an income of less than \$86,000.00 annually may apply for the Newton Water/Sewer Discount Program. A resident must reapply for a Water/Sewer discount by July 1 of each calendar year in order to receive a deduction of 30 percent on water and sewer bills from July 1 to June 30 of those years.

*Note: taxpayers who qualify for exemptions under clauses 17D, 18, 41C or 41A may also qualify for a discount of 30% off their water/sewer bills, depending on their water service.

Currently, to qualify, a taxpayer:

1. must be over 65 years of age as of July 1, 2022 and
2. must have primary residence in Massachusetts for ten years and owned property in the state for five years and
3. must have occupied the property as of July 1, 2022 and
4. must have a total gross income not in excess of \$86,000 per year.

Projected Additional Qualifying Residents: 10

Projected Added Tax Relief with this action: \$6,000

School Project Construction Costs in Mayor Fuller's Proposed Override Questions

Franklin School Project

The Franklin School's enrollment trends led to the assumption that the new/renovated school would be designed for an enrollment of 396-465 students. (For reference, the new Lincoln-Eliot is being designed for 396-414, Angier was 465, Zervas was 490, and Cabot was 480.)

The Massachusetts School Building Authority's (MSBA) space program template (which can be found [here](#)) projects a maximum of 75,000 gross square feet for this enrollment, comparable to the Angier project from the 2013 override.

The MSBA school construction cost data (which can be found [here](#)) when applied to this square footage and escalation costs gathered from a number of sources (see below) for the anticipated Franklin School schedule results in a total project budget of \$816 per square foot, or \$61.2M, for the Franklin School.

We doublechecked this projected cost using Angier and Zervas as comparable projects. We anticipate both the size, the number and types of spaces, and the level of finishes to be similar. We escalated each of those projects based on the anticipated Franklin School schedule, and found an approximately \$795 per square foot cost, or \$59.6M total project budget for the Franklin School.

Our estimating process was complemented by the services of three independent third party cost estimators. Although it is far too early to generate full cost estimates, these conversations were very helpful in determining appropriate cost escalation percentages in the coming years. As shown below, the typical 3% escalation rate pre-pandemic increased dramatically in the 2021-2022 period. Cost estimators expect variable escalation in costs over the next several years.

Angier	TPB	% Esc		Zervas	TPB	% Esc	TPB/sf
2015	34,767,403.00			2015			
2016	35,810,425.00	3		2016			
2017	36,884,737.00	3		2017	36,900,000.00		
2018	37,991,279.00	3		2018	38,007,000.00	3	
2019	39,131,018.00	3		2019	39,147,210.00	3	
2020	40,304,948.00	3		2020	40,321,626.00	3	
2021	46,350,691.00	15		2021	46,369,870.00	15	
2022	53,303,294.00	15		2022	53,325,350.00	15	
2023	56,501,492.00	6		2023	56,524,871.00	6	
2024	59,326,567.00	5		2024	59,351,114.00	5	
2025	61,699,629.00	4	806.53	2025	61,725,159.00	4	783.31

Expected Annual Debt Service over 30 Years for a \$61M project: \$3,500,000 / year

Countryside School Project

The Countryside School project has been accepted into the Massachusetts School Building Authority process. In partnership with the MSBA, the City of Newton, Newton Public Schools, and our project team, we are studying two potential design enrollments. One design enrollment is 340 students, while the other is 465 students. For the purposes of developing the project budget, we assumed the larger design enrollment of 465 students (which is our preferred design enrollment target), and a school that projects to need a maximum of 75,000 gross square feet. For this reason, all of the above assumptions with respect to the Franklin School project also apply to the Countryside School project.

The Countryside project is expected to receive funding from the MSBA and we are anticipating approximately 30% MSBA reimbursement. In addition, the project has two additional funding sources. The special permit for Northland included \$1.5 million in funds for Countryside. In addition, the Mayor allocated \$1.25 million in ARPA funds for the Countryside feasibility study. These three additional funding sources have been factored into the assumptions regarding the cost of the Countryside debt exclusion question for the taxpayers of Newton.

At this time, we are anticipating identical project schedules for both Countryside and Franklin Schools.

Expected Annual Debt Service over 30 Years for a \$61M project with \$39.75M in the Override: \$2,300,000 / year

Horace Mann School Project

The Horace Mann School project is anticipated to need a 22,000 gross square foot addition, a number of interior renovations to the existing building, and playground improvements. It is anticipated to be completed slightly ahead of the Countryside and Franklin School project timelines. This slightly accelerated project schedule helps reduce the escalation costs, but these savings are somewhat offset by the smaller economy of scale and project complexity. Therefore, the assumption is just under \$800 per square foot cost, or \$17M total cost for the addition. The site work is anticipated to be approximately \$1M, the interior space modifications to align the space sizes with recommended guidelines is expected to be roughly \$3.5M, and the remaining \$1.5M will cover soft costs, furnishing, technology, and contingencies.

This estimating process was also complemented by the insights of three independent third party cost estimators.

Funding for this addition/renovation project will be partially from the Operating Override and partially from Free Cash approved amount for FY2022. The Administration will docket \$7.5 million from the \$28 million FY2022 Free Cash total for the Horace Mann project if the override is approved. The use of the \$7.5M in Free Cash (which was unusually large this year) allows the impact of the Operating Override to be lower for Newton's taxpayers.

Expected Annual Debt Service over 30 Years for a total project cost of \$23M with \$13.2M included in the Override: \$775,000 / year



City of Newton, Massachusetts
Office of the Mayor

RUTHANNE FULLER
MAYOR

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NEWTON, MA, 02459

Councilors:

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DISABLED VETERAN – EXEMPTION - G.L. c. 59, sec. 5, cl. 22E

Clause 22E authorizes an exemption for the real property taxes of qualifying veterans determined to have suffered total disability in the line of duty in the maximum amount of \$1,000. I am requesting that the maximum allowable exemption be increased to \$2,000.

BLIND PERSON – EXEMPTION - G.L. c. 59, sec. 5, cl. 37A

Clause 37A authorizes an exemption for the real property taxes of a blind person in the maximum amount of \$500. I am requesting that the maximum allowable exemption be increased to \$1,000.

SENIOR CITIZENS – EXEMPTION - G.L. c. 59, sec. 5, cl. 41C

Clause 41C authorizes an exemption for the real property taxes of seniors over the age of 65 in the maximum amount of \$1,000. I am requesting that the maximum allowable exemption be increased to \$2,000.



City of Newton, Massachusetts
Office of the Mayor

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RUTHANNE FULLER
MAYOR

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RECEIVED
OCT 17 PM 3:38
CLERK
NEWTON, MA 02459

Honorable City Council
Newton City Hall
1000 Commonwealth Avenue
Newton Centre, MA 02459

Councilors:

I respectfully write to request that your Honorable Council docket for consideration an amendment to City Ordinance Sec. 27-10 increasing the income limit for the local M.G.L. c. 59, sec. 5, cl. 41A tax deferral program for seniors.

Under Clause 41A, seniors may be able to delay payment of their property taxes. A property tax deferral does not discharge the tax obligation, Instead, it defers payment until the senior sells the property or passes away. A deferral allows seniors to use resources that would go to pay taxes to defray living expenses instead with the goal of enabling seniors on modest and oftentimes fixed incomes to stay in our city by delaying payment of real estate taxes. Taxpayers who qualify may defer all or part of their taxes.

Clause 41A sets an income limit for eligible participants for the deferral program. The income limit in the state statute is capped at \$40,000. In 2004, the City was granted Home Rule legislation increasing the income limit to \$60,000. In 2018, the City was granted additional Home Rule legislation to allow a new upset limit in an amount equal to the income cap set by M.G.L. c. 62, sec.6(k), which is commonly referred to as the senior citizen "circuit breaker" amount. The state evaluates and revises this income limit annually. In 2018, the circuit breaker amount was \$86,000. The circuit breaker amount has since been increased to \$93,000.

The actual income limit prescribed by the City is set forth in City Ordinance Sec. 27-10. In 2019, Sec. 27-10 was amended to set the income limit at the then maximum allowed, \$86,000. I am now requesting that the City ordinances be amended to increase the income limit to match the current maximum allowable circuit breaker amount of \$93,000. A redlined draft of the requested amendment is attached for your consideration.

Upon approval, the total gross income limit for the city Water and Sewer Discount Program will automatically be increased from \$86,000 to \$93,000.

Thank you for your consideration of this matter.

Sincerely,

Ruthanne Fuller
Mayor

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 ~~eighty-six thousand~~ninety-three thousand dollars (\$~~9386~~,000) for the fiscal year beginning July 1, 202318.

DRAFT

SENIOR CITIZENS – REDUCTION - G.L. c. 59, sec. 5K and VETERANS -REDUCTION – G.L. c. 59, sec. 5N

Section 5K and 5N, respectively, authorize a reduction for the real property taxes of seniors over the age of 60 or veterans in exchange for volunteer services to the city. The statute permits a maximum reduction based on either 125 volunteer service hours or \$1,500. The City currently allows a reduction based on the maximum 125 volunteer service hours. I am requesting that the maximum reduction in exchange for volunteer services be increased to 200 volunteer services hours or \$3,000.

ELDERLY SURVIVING SPOUSE, MINOR CHILD -EXEMPTION - G.L. c. 59, sec. 5, cl. 17D

Clause 17D authorizes an exemption for the real property taxes of a surviving spouse, a minor child whose parent is deceased, or seniors over the age of 70, in the maximum amount of \$219. I am requesting that the maximum be doubled, increasing the exemption amount to \$438.

I have attached for your consideration a draft of the proposed special legislation.

In view of the fact that the General Court has concluded its business for the current year, the Home Rule Legislation should be filed at the opening of the new term. Following passage of the Home Rule Legislation, Chapter 27 Taxation of the City's Ordinances will need to be amended to include the increased exemption amounts and changes to the maximum allowable reduction under the volunteer services programs.

Thank you for your consideration of this matter.

Sincerely,



Ruthanne Fuller
Mayor

AN ACT AUTHORIZING THE CITY OF NEWTON TO AMEND THE MAXIMUM AMOUNT FOR
CERTAIN REAL PROPERTY TAX EXEMPTIONS AND REAL PROPERTY TAX REDUCTION
PROGRAMS

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. (a) Notwithstanding clause Seventeenth D of section 5 of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax exemption of up to a sum of four hundred and thirty-eight dollars.

(b) For the purposes of clause Seventeenth D of Section 5 of chapter 59 of the General laws, up to the sum of two hundred and nineteen dollars shall be borne by the commonwealth; the balance, up to the sum of two hundred and nineteen dollars, shall be borne by the city of Newton.

SECTION 2. (a) Notwithstanding clause Twenty-second of section 5 of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax exemption of up to a sum of eight hundred dollars.

(b) For the purposes of clause Twenty-second of section 5 of chapter 59 of the General laws, up to the sum of five hundred and seventy-five dollars of the exemption shall be borne by the city of Newton; the balance, up to the sum of two hundred and twenty-five dollars shall be borne by the commonwealth.

SECTION 3. (a) Notwithstanding clause Twenty-second E of section 5 of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax exemption of up to a sum of two thousand dollars.

(b) For the purposes of clause Twenty-second E of section 5 of Chapter 59 of the General laws, up to the sum of one thousand one hundred and seventy-five dollars of the exemption shall be borne by the city of Newton; the balance, up to the sum of eight hundred and twenty-five dollars, shall be borne by the commonwealth.

SECTION 4. Notwithstanding clause Thirty-seventh A of section 5 of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax exemption of up to a sum of one thousand dollars.

SECTION 5. Notwithstanding clause Forty-first C of section 5 of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax exemption of up to a sum of two thousand dollars.

SECTION 6. Notwithstanding section 5K of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax reduction up to an amount of \$3,000 or an amount based on 200 volunteer service hours.

SECTION 7. Notwithstanding section 5N of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax reduction up to an amount of \$3,000 or an amount based on 200 volunteer service hours.

SECTION 8. This act shall take effect upon its passage.



RUTHANNE FULLER
MAYOR

City of Newton, Massachusetts
Office of the Mayor

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(617) 796-1100
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TDD
(617) 796-1089
E-mail

rfuller@newtonma.gov

November 3, 2022

Honorable City Council
Newton City Hall
1000 Commonwealth Avenue
Newton Centre, MA 02459

Councilors:

I respectfully submit a docket item to your Honorable Council requesting authorization to accept Massachusetts General Laws Chapter 59, Section 5C½, which provides for an additional real estate exemption for taxpayers who are granted personal exemptions on their domiciles under Massachusetts General Laws Chapter 59, Section 5, including certain blind persons, veterans, surviving spouses and seniors, and provide an additional exemption up to 100 percent of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2023. This will double the current level of tax assistance that the City of Newton provides to eligible residents with these programs. A 100 percent increase is the maximum additional exemption permitted under Section 5C½

Thank you for your consideration of this matter.

Sincerely,

Ruthanne Fuller
Mayor

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2022 NOV -3 PM 4:07
CITY CLERK
NEWTON, MA. 02459



Informational Guideline Release

Bureau of Municipal Finance Law
Informational Guideline Release (IGR) No. 15-210
March 2015

Supersedes IGRs 89-207 and 86-216 and Inconsistent Prior Written Statements

OPTIONAL ADDITIONAL REAL ESTATE EXEMPTION

Chapter 62, §§ 14 and 27 of the Acts of 2014

(Adding G.L. c. 59, § 5C½ and repealing Chapter 73, § 4 of the Acts of 1986)

This Informational Guideline Release (IGR) informs local officials about changes made by recent legislation that places the statute establishing the local acceptance optional additional exemption enacted in 1986 in the General Laws and updates its provisions effective beginning in FY2016. It also explains the standards and procedures that apply to this local option exemption generally.

Topical Index Key:

Exemptions

Distribution:

Assessors
Selectmen/Mayors
City/Town Managers/Exec. Secys.
Finance Directors
City/Town Councils
City Solicitors/Town Counsels

Supersedes IGRs 89-207 and 86-216 and Inconsistent Prior Written Statements

OPTIONAL ADDITIONAL REAL ESTATE EXEMPTION

Chapter 62, §§ 14 and 27 of the Acts of 2014

(Adding G.L. c. 59, § 5C½ and repealing Chapter 73, § 4 of the Acts of 1986)

SUMMARY:

These guidelines explain recent amendments made by the 2014 Veterans' Allowances, Labor, Outreach and Recognition Act (VALOR II) that impact the operation of the so-called "optional additional" exemption. In a city or town that accepts the exemption and is certified by the Commissioner of Revenue as assessing property at full and fair cash value, taxpayers who are granted one of specified personal exemptions on their domiciles may receive an additional exemption of up to 100 per cent of the personal exemption amount.

Under the recent amendments, the optional additional exemption is now found in a new G.L. c. 59, § 5C½. The exemption, which was enacted in 1986 when cities and towns were completing property revaluations for the first time in many years, was previously contained in a special act. See St. 1986, c. 73, § 4. The new statute was updated so that it will apply to personal exemptions listed in the first paragraph of G.L. c. 59, § 5 for which receipt of another exemption is not allowed. That paragraph now includes other personal exemptions enacted after 1986. The exemption now also requires the municipality's legislative body, subject to local charter, to determine the exemption percentage not later than the July 1 beginning of the fiscal year for which it will first apply. The percentage would remain in effect until another percentage is voted for the fiscal years beginning on any July 1 after that vote.

The new statute may be accepted, and the exemption percentage voted, to take effect for fiscal years beginning on or after July 1, 2015.

These guidelines supersede prior guidelines on the optional additional exemption and any inconsistent prior written statements or documents. See Informational Guideline Release (IGR) No. 86-216, *Optional Additional Real Estate Exemptions for those Qualified under Section 5 of G.L. Chapter 59* and IGR 89-207, *Optional Additional Real Estate Exemptions for those Qualified under Section 5 of G.L. Chapter 59*. They update the features and operation of the optional additional exemption to reflect these recent legislative changes.

GUIDELINES:

A. LOCAL ACCEPTANCE

1. Acceptance Procedure

Acceptance of [G.L. c. 59, § 5C½](#) is by vote of the municipality's legislative body, subject to charter. [G.L. c. 4, § 4](#). (See attached sample acceptance vote.)

2. Revocation of Acceptance

Acceptance may be revoked, but the city or town must wait until at least three years after acceptance. Revocation is also by vote of the municipality's legislative body, subject to charter. [G.L. c. 4, § 4B](#).

3. Effective Date

The additional exemption will first apply in the fiscal year that begins the July 1 after acceptance and establishment of the exemption percentage. See Section B-1 below. Revocation of the additional exemption will take effect for the fiscal year that begins the July 1 after revocation.

4. Notification of Acceptance or Revocation

The city or town clerk must notify the [Municipal Databank](#) if the additional exemption statute is accepted or revoked. (See "[Notification of Acceptance or Revocation/Exemption Percentage](#)."") The notification should be made **as soon as possible** after the vote.

B. EXEMPTION PERCENTAGE

1. Percentage Determination

The additional exemption is a uniform percentage of the amount of the personal exemption granted the taxpayer under [G.L. c. 59, § 5](#), **subject to certain limits**. See Section C-2 below. The same percentage must be established for all personal exemptions and it cannot be more than 100 per cent.

The additional exemption percentage must be determined by vote of the municipality's legislative body, subject to charter, on or before the July 1 beginning of the fiscal year for which the percentage will first apply. (See attached sample determination vote.)

Once a city or town has determined the additional exemption percentage, the percentage will continue to apply in subsequent fiscal years unless amended. See Section B-3 below.

2. **Effective Date**

The vote should explicitly state the fiscal year in which the exemption percentage will first apply and must take place before the July 1 beginning of that fiscal year.

3. **Percentage Amendment**

The legislative body, subject to charter, may amend the additional exemption percentage on or before the July 1 beginning of the fiscal year for which the amendment will first apply.

4. **Notification of Exemption Percentage**

The city or town clerk must notify the Municipal Databank when the additional exemption percentage is determined or amended. (See “Notification of Acceptance or Revocation/Exemption Percentage.”) The notification should be made **as soon as possible** after the vote.

C. **EXEMPTION REQUIREMENTS**

1. **Certification of Assessments**

The assessors may grant the exemption only in fiscal years in which the Commissioner of Revenue’s certification that the city or town is assessing property at full and fair cash value is in effect and the city or town is eligible to allocate the tax levy under property tax classification. [G.L. c. 40, § 56.](#)

2. **Minimum Tax**

Except when a Clause 18 hardship exemption, Clause 18A temporary hardship deferral, Clause 41A senior deferral or any full exemption (for example, a Clause 22F paraplegic veteran exemption), is granted, the additional exemption cannot result in either of the following:

- a. The taxpayer paying less than the amount in taxes owed in the previous year. The additional exemption cannot reduce the taxpayer’s net real estate tax on the domicile below the net real estate tax on the domicile in the prior fiscal year.
- b. The taxpayer’s net real estate tax on the domicile being less than the real estate tax due on 10% of the assessed full and fair cash value of the domicile for the current fiscal year. All exemptions, personal, residential and additional, cannot reduce the taxpayer’s net real estate tax on the domicile below this minimum tax.

If the application of the full additional exemption would result in a tax less than the prior year or the minimum due on 10% of the assessed value, the assessors must reduce the amount of the additional exemption granted accordingly.

EXAMPLE

Before July 1, 2015, town meeting votes to accept G.L. c. 59, § 5C½ for fiscal year 2016 and sets the additional optional exemption at 60%.

Taxpayer Jones applied for and is granted a \$500 Clause 41C senior exemption for FY2016 and therefore, could be eligible for an additional exemption of up to \$300 (\$500 x .60).

For FY2016, Taxpayer Jones' real estate tax is \$2,300 (\$230,000 assessed valuation x \$10/\$1000 tax rate).

For FY2015, Taxpayer Jones was granted the Clause 41C exemption and after that exemption, owed a real estate tax of \$1,700.

For FY2016, Taxpayer Jones must pay at least the greater of (1) \$1,700 (the net tax owed in FY2015) or (2) \$230 (the tax due on 10% of the value of the property).

Taxpayer Jones would be granted a \$600 exemption for FY2016 (\$500 Clause 41C and additional Clause 41C exemption of \$100).

(See attached chart with additional example.)

D. ACCOUNTING

All additional exemptions granted are charged to the overlay. Assessors in cities and towns that vote to accept [G.L. c. 59, § 5C½](#) are advised to review the adequacy of their overlay accounts before setting the tax rate.

E. STATE REIMBURSEMENT

Cities and towns that accept the additional exemption will not receive any additional state reimbursement. The city or town will only receive, subject to annual appropriation, the reimbursements provided by law for the underlying personal exemptions.

SAMPLE VOTES FOR OPTIONAL ADDITIONAL EXEMPTION BY LEGISLATIVE BODY, SUBJECT TO CHARTER

(These sample votes should not be used without the advice of municipal counsel.)

TO ACCEPT AND ESTABLISH INITIAL EXEMPTION PERCENTAGE

ARTICLE/ORDER. To see if the city/town will vote to accept [Massachusetts General Laws Chapter 59, Section 5C½](#), which provides for an additional real estate exemption for taxpayers who are granted personal exemptions on their domiciles under [Massachusetts General Laws Chapter 59, Section 5](#), including certain blind persons, veterans, surviving spouses and seniors, and to provide that the additional exemption shall be up to _____ percent of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, _____, or take any other action relative thereto.

MOTION. I move that the city/town accept [Massachusetts General Laws Chapter 59, Section 5C½](#), which provides for an additional real estate exemption for taxpayers who are granted personal exemptions on their domiciles under [Massachusetts General Laws Chapter 59, Section 5](#), including certain blind persons, veterans, surviving spouses and seniors, and provide an additional exemption up to _____ percent of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, _____.

TO AMEND EXEMPTION PERCENTAGE

To see if the city/town will vote to amend the additional real estate tax exemption granted under [Massachusetts General Laws Chapter 59, Section 5C½](#) to taxpayers who are granted personal exemptions on their domiciles under [Massachusetts General Laws Chapter 59, Section 5](#), including certain blind persons, veterans, surviving spouses and seniors, to an additional exemption of up to _____ percent of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, _____.



City of Newton, Massachusetts
Office of the Mayor

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E-mail

RUTHANNE FULLER
MAYOR

rfuller@newtonma.gov

November 3, 2022

Honorable City Council
Newton City Hall
1000 Commonwealth Avenue
Newton Centre, MA 02459

RECEIVED
2022 NOV -3 PM 4:33
CITY CLERK
NEWTON, MA. 02459

Councilors:

I respectfully submit a docket item to your Honorable Council requesting to seek Home Rule legislation allowing the City to increase the maximum real property tax reductions for certain programs authorized under M.G.L. c. 59 beyond that amount currently allowed by the state. Given the high cost of living in the metro Boston area, and specifically the City of Newton, I am requesting the enhancements for the following tax assistance programs which will double the assistance available to eligible City of Newton residents:

SENIOR CITIZENS – REDUCTION - G.L. c. 59, sec. 5K and VETERANS -REDUCTION – G.L. c. 59, sec. 5N

Section 5K and 5N, respectively, authorize a reduction for the real property taxes of seniors over the age of 60 or veterans in exchange for volunteer services to the city. The statute permits a maximum reduction based on either 125 volunteer service hours or \$1,500. The City currently allows a reduction based on the maximum 125 volunteer service hours. I am requesting that the maximum reduction in exchange for volunteer services be increased to 200 volunteer services hours or \$3,000.

I have attached for your consideration a draft of the proposed special legislation.

Following passage of the Home Rule Legislation, Chapter 27 Taxation of the City’s Ordinances will need to be amended to include the changes to the maximum allowable reduction under the volunteer services programs.

Thank you for your consideration of this matter.

Sincerely,

Ruthanne Fuller
Mayor

AN ACT AUTHORIZING THE CITY OF NEWTON TO AMEND THE MAXIMUM AMOUNT
FOR CERTAIN REAL PROPERTY TAX REDUCTION PROGRAMS

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding section 5K of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax reduction up to an amount of \$3,000 or an amount based on 200 volunteer service hours.

SECTION 2. Notwithstanding section 5N of chapter 59 of the General laws, the city of Newton may, by ordinance, provide a real property tax reduction up to an amount of \$3,000 or an amount based on 200 volunteer service hours.

SECTION 3. This act shall take effect upon its passage.



City of Newton, Massachusetts
Office of the Mayor

RUTHANNE FULLER
MAYOR

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rfuller@newtonma.gov

November 3, 2022

Honorable City Council
Newton City Hall
1000 Commonwealth Avenue
Newton Centre, MA 02459

Councilors:

As our community considers increasing our tax levy, I am requesting enhancements in our tax assistance programs.

After consulting with the Department of Revenue, we have learned that rather than requesting special legislation regarding enhancements to the tax assistance programs for blind persons, veterans, surviving spouses and seniors with Home Rule Legislation, the City can accomplish this same result more easily through acceptance of a revised Massachusetts General Law Chapter 59, Section 5C½, allowing for an “optional additional” exemption for these tax assistance programs. This section allows for an additional exemption of up to 100% of the personal exemption granted the taxpayer under G.L. c. 59, § 5, subject to certain limits. The same percentage must be established for all personal exemptions and it cannot be more than 100 per cent.

Two of the City of Newton tax assistance programs—the Senior Citizens and Veterans tax reduction in exchange for volunteer services under Section 5K and 5N—are not affected by Sec. 5C1/2. Those are tax reductions as opposed to tax exemptions and the City does need special home rule legislation to increase the amount of the permissible reduction.

Therefore, I respectfully request that your Honorable Council take three actions.

First, vote “No Action Necessary”, (NAN), Docket Item # 485-22 - *HER HONOR THE MAYOR requesting to seek Home Rule legislation allowing the City to increase the maximum real property tax exemptions and reductions for certain programs authorized under M.G.L c. 59 beyond that amount currently allowed by the state.*

Second, approve local acceptance of Chapter 59, Section 5C½ to allow for an additional exemption of up to 100% of the personal exemption granted under G.L. c. 59, §5.

Third, approve special legislation to increase the maximum allowable number of hours worked and the maximum allowable tax reduction in exchange for volunteer services for the Senior Citizens and Veterans tax reduction in exchange for volunteer services.

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CITY CLERK
NEWTON, MA 02459

Please note Docket Item # 484-22 - *HER HONOR THE MAYOR* requesting an amendment to City Ordinance Sec. 27-10 increasing the income limit of the tax deferral program to match the current maximum allowable circuit breaker amount of \$93,000 for the local M.G.L c. 59 sec. 5cl. 41A tax deferral program remains unchanged.

Thank you for your consideration of this matter.

Sincerely,

A handwritten signature in blue ink that reads "Ruthanne Fuller". The signature is written in a cursive, flowing style.

Ruthanne Fuller
Mayor

CITY OF NEWTON PROPOSED OPERATING OVERRIDE								4-Nov-2022	
DEPARTMENT IMPACTS								mill	
ACCT DESCRIPTION	FY2017 ORIG BUDGET	FY2018 ORIG BUDGET	FY2019 ORIG BUDGET	FY2020 ORIG BUDGET	FY2021 ORIG BUDGET	FY2022 ORIG BUDGET	FY2023 ORIG BUDGET	OVERVERRIDE FUNDS ADDED TO FY23 BASE	
STREET/SIDEWALK PAVING, SAFETY IMPROVEMENTS									
ENGINEERING SERVICE-ENGINEERIN	\$ 4,000	\$ 450,000	\$ 510,000	\$ 510,000	\$ -	\$ -	\$ -		
ENGINEERING SERVICE-PAVING SUP	\$ -	\$ 750,000	\$ -	\$ -	\$ 710,000	\$ 1,200,000	\$ -		
STREET DIVISION-CONSTRUCTION S	\$ 100,000	\$ 100,000	\$ 16,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		
STREET DIVISION-EMULSION	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000		
STREET DIVISION-WOOD	\$ -	\$ -	\$ 5,000	\$ 6,237	\$ 10,000	\$ 10,000	\$ 10,000		
STREET DIVISION-PAVING SUPPLIE	\$ 260,000	\$ 270,000	\$ -	\$ -	\$ 10,000	\$ 20,000	\$ 20,000		
STREET DIVISION-ASPHALT	\$ -	\$ -	\$ 343,956	\$ 130,520	\$ 200,000	\$ 200,000	\$ 200,000		
STREET DIVISION-PAVING REPAIRS	\$ -	\$ -	\$ 270,306	\$ 388,685	\$ 300,000	\$ 300,000	\$ 300,000		
STREET DIVISION-WINTER POTHOLE	\$ -	\$ -	\$ -	\$ 54,558	\$ -	\$ -	\$ -		
STREET DIVISION-CURBING SUPPLI	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -		
STREET DIVISION-GRANITE CURBIN	\$ -	\$ -	\$ 135,000	\$ 135,000	\$ -	\$ -	\$ -		
DPW ADMIN-PAVING SUPP OVERRIDE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,150,000		
SUPPL STREET/SIDEWA-PUBLIC PRO	\$ 979,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TRANSPORTATION-PAVEMENT MARKIN	\$ -	\$ 225,000	\$ 275,000	\$ 275,000	\$ 225,000	\$ 300,000	\$ 300,000		
TRANSPORTATION-TRAFFIC CALMING	\$ -	\$ -	\$ 150,000	\$ 175,000	\$ 175,000	\$ 350,000	\$ 350,000		
OVERVERRIDE FUNDS								\$ 1,400,000	
STREET/SIDEWALK PAVING, SAFETY IMPROVEMENTS	\$ 1,418,450	\$ 1,870,000	\$ 1,715,262	\$ 1,710,000	\$ 1,660,000	\$ 2,410,000	\$ 2,360,000	\$ 3,760,000	
		31.83%	-8.27%	-0.31%	-2.92%	45.18%	-2.07%	59.32%	
PLEASE NOTE: ADDITIONAL NON-GENERAL FUND SOURCES INCLUDE STATE CHAPTER 90 (\$2.3M), APPROPRIATIONS FROM FREE CASH, AND YEAR-END UNEXPENDED APPROPRIATIONS WITH THE GOAL OF TOTAL ANNUAL FUNDING FROM ALL SOURCES OF \$9.5M.									
TREE PLANTING & MAINTENANCE									
FORESTRY SERVICES - SALARIES & COMPENSATION	\$ 616,696	\$ 632,152	\$ 672,922	\$ 689,672	\$ 653,523	\$ 752,252	\$ 764,932		
FORESTRY SERVICES - OPERATING EXPENSES	\$ 231,510	\$ 219,010	\$ 231,310	\$ 259,710	\$ 218,210	\$ 214,810	\$ 265,040		
FORESTRY SERVICES-FORESTRY/TREE SERVICES	\$ 400,000	\$ 500,000	\$ 550,000	\$ 570,000	\$ 500,000	\$ 700,000	\$ 700,000		
FORESTRY SERVICES - BENEFITS	\$ 87,291	\$ 136,463	\$ 130,041	\$ 123,624	\$ 138,965	\$ 145,596	\$ 153,153		
OVERVERRIDE FUNDS								\$ 500,000	
NG & MAINTENANCE	\$ 1,335,497	\$ 1,487,625	\$ 1,584,273	\$ 1,643,007	\$ 1,510,698	\$ 1,812,658	\$ 1,883,125	\$ 2,383,125	
		11.39%	6.50%	3.71%	-8.05%	19.99%	3.89%	26.55%	
PARK & REC FACILITY IMPROVEMENTS AND MAINT									
PUBLIC GROUNDS MAIN-SALARIES & COMPENSATION	\$ 864,304	\$ 880,780	\$ 883,111	\$ 917,551	\$ 915,754	\$ 921,781	\$ 998,264		
PUBLIC GROUNDS MAIN-OPERATING EXPENSES	\$ 211,654	\$ 235,960	\$ 241,960	\$ 251,450	\$ 248,950	\$ 248,950	\$ 273,950		
PUBLIC GROUNDS MAIN-PUBLIC PRO	\$ 550,000	\$ 550,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 700,000	\$ 700,000		
PUBLIC GROUNDS MAIN-ATHLETIC F	\$ 30,000	\$ 30,000	\$ 30,000	\$ 75,000	\$ 75,000	\$ 250,000	\$ 300,000		
PUBLIC GROUNDS MAIN-PLAYGROUND	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 225,000	\$ 150,000		
PUBLIC GROUNDS MAIN-BENEFITS	\$ 153,582	\$ 157,161	\$ 167,167	\$ 190,474	\$ 209,636	\$ 191,847	\$ 224,075		
OVERVERRIDE FUNDS								\$ 1,000,000	
PARK & REC FACILITY IMPROVEMENTS AND MAINT	\$ 1,959,540	\$ 2,003,901	\$ 2,047,238	\$ 2,159,475	\$ 2,024,339	\$ 2,537,578	\$ 2,646,289	\$ 3,646,289	
		2.26%	2.16%	5.48%	-6.26%	25.35%	4.28%	37.79%	

CITY OF NEWTON PROPOSED OPERATING OVERRIDE								4-Nov-2022	
DEPARTMENT IMPACTS								mill	
ACCT DESCRIPTION	FY2017 ORIG BUDGET	FY2018 ORIG BUDGET	FY2019 ORIG BUDGET	FY2020 ORIG BUDGET	FY2021 ORIG BUDGET	FY2022 ORIG BUDGET	FY2023 ORIG BUDGET	OVERVERRIDE FUNDS ADDED TO FY23 BASE	
SENIOR SERVICES PROGRAMMING & OPERATIONS									
SENIOR SERVICES SALARIES & COMPENSATION	\$ 298,126	\$ 262,442	\$ 275,823	\$ 290,424	\$ 286,169	\$ 297,611	\$ 356,710		
SENIOR SERVICES - OPERATING EXPENSES	\$ 83,463	\$ 78,850	\$ 81,350	\$ 81,200	\$ 79,700	\$ 147,700	\$ 151,800		
SENIOR SERVICES-TRANSPORTATION	\$ 215,000	\$ 215,000	\$ 250,000	\$ 350,000	\$ 350,000	\$ 275,000	\$ 275,000		
SENIOR SERVICES - BENEFITS	\$ 52,904	\$ 39,481	\$ 60,656	\$ 62,249	\$ 77,791	\$ 81,287	\$ 87,019		
OVERRIDE FUNDS								\$ 500,000	
SENIOR SERVICES PROGRAMMING & OPERATIONS	\$ 649,493	\$ 595,773	\$ 667,829	\$ 783,873	\$ 793,660	\$ 801,598	\$ 870,529	\$ 1,370,529	
		-8.27%	12.09%	17.38%	1.25%	1.00%	8.60%	57.44%	
SUSTAINABILITY & CLIMATE RESILIENCY ACTIONS									
MUNICIPAL BLDG MAIN-SUSTAINABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
SUSTAINABILITY & CLIMATE RESILIENCY ACTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
NEWTON PUBLIC SCHOOLS									
NEWTON PUBLIC SCHOOLS - FY24 @ 3.5% INCR	\$ 211,177,825	\$ 219,436,486	\$ 227,560,263	\$ 236,372,312	\$ 243,243,145	\$ 253,207,930	\$ 262,070,208	\$ 271,242,665	
OVERRIDE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	
NEWTON PUBLIC SCHOOLS	\$ 211,177,825	\$ 219,436,486	\$ 227,560,263	\$ 236,372,312	\$ 243,243,145	\$ 253,207,930	\$ 262,070,208	\$ 275,742,665	
		3.91%	3.70%	3.87%	2.91%	4.10%	3.50%	5.22%	



Memorandum

To: Newton City Council
From: Carol Moore
Re: Special Election
Date: October 28, 2022

Councilors,

As you know, on October 17, 2022, docket items have been referred to the Committee of the Whole requesting City Council to approve the request for a Special Election, Ordinance Amendments, and a Home Rule Petition:

#482-22 Authorization to present the levy limit override and debt exclusion ballot questions to the voters
#484-22 Amendments to Sec. 27-10 to the City of Newton Ordinances
#485-22 Requesting a Home Rule Petition

To assist Council in the process, here is a summary of the requirements and responsibilities in placing an Override and Exclusion on the ballot as well as the steps in holding an election under the VOTES act.

City Council Vote to Place Questions on Ballot

- A majority vote of the Council is needed to place an override question on the ballot, which is proposed question #1 on the docket request.
- A 2/3 vote of the Council is needed to place an exclusion question on the ballot, which are proposed questions #2 and #3 on the docket request.

Form of the Ballot Questions

- The wording and form of ballot questions are approved by City Council when they vote to put the questions on the ballot. However, the wording is strictly prescribed by state statute. The only discretion in the wording of the question is the statement of the purpose the funds will be used for. The purpose statement cannot be used to provide voters with information on the impact of voter action on the question or on the underlying events or circumstances that may cause budget difficulties. The statement also cannot be used to promote or advocate for the override exclusion.

- For the COW meeting, the Law Department has supplied recommended revisions to the override question after consultation with the Department of Revenue's Division of Local Services (Attachment A) and a copy of the previous override ballot question Council Order in 2012 (Attachment B). The Division of Local Services has also issued written guidance that includes the required form for all proposition 2 ½ questions (Attachment C) and examples of Override questions (Attachment D). The Law Department does not have any recommended revisions to the debt exclusion questions.

Appropriation of Override Funds

- If the questions are approved by the voters, the funds must be appropriated only for the specific purposes set forth in the ballot questions.
- Appropriation of funds approved by the override question will come after the special election. The city's levy limit is increased by the amount stated in an override so long as all appropriations made for the stated spending purpose and fiscal year equal or exceed that amount, i.e., the first dollars appropriated for that spending purpose are deemed to come from the override. If total appropriations for the year are less than the stated amount, then the City may only increase its levy limit by the amount actually appropriated.
- In the first fiscal year, the additional room in the levy must be used for the purpose set forth in the ballot question. In later fiscal years, the "override" amount is not restricted, and is instead available for any legal purpose for which the funds may be appropriated.

Setting of Election Date

- Proposition 2 ½ questions may be placed on a regular or special municipal election ballot.
- The City Council must vote to set the election date. This is a majority vote and will be a separate vote from the ballot questions.
- The City Council can set a special election at any time, provided there is sufficient time to meet all election administration requirements required by other laws.

Early Vote By Mail

- It is the responsibility of the City Council to vote to "opt-out" of Vote by Mail not less than 45 days prior to the date of election. In order to opt-out, the Council must hold public hearing and take a public roll call vote.

Early Voting In Person

- It is the responsibility of City Council, only after a request of 50% of the Election Commission (2 members), to vote to "opt-in" to early in-person voting. The vote to opt-in must occur not less than five business days prior to proposed beginning of early voting.
- In voting to approve early voting in person, the City Council may also take the following action:

- set early voting period – to begin not sooner than 17 days before the election and end not later than 2 business days preceding the election.
- set hours of early voting (if different than usual business hours.)

Information Sent to Voters

- Election Commission must send the following to all residences with one or more voter whose name appears on latest voting list (37,000 households):
 - Full text of ballot questions.
 - A fair and concise summary of the questions prepared by the City Solicitor.
 - Arguments for and against the questions.

Clerk analysis for holding the Special Election on March 14, 2023.

Time Frame

If the Council chooses to call a Special Election, we adhere to processes under the VOTES Act. Some election administration processes have changed since the last Special Election was held in March of 2021. With the requirements for Council business, printing and mailing out vote-by-mail applications, processing those applications to print and mail out requested ballots, and organizing an election, if the Council were to approve a date for a Special Election at one of its regularly scheduled meetings in November, there would be no difficulty scheduling a Special Election in mid-March. The City Clerk will work with our Law department to set a schedule for meetings with the Election Commission and Programs & Services Committee to allow the Clerk’s office to efficiently administer a Special Election on March 14, 2023.

Special Election Calendar

<i>DATE</i>	<i>DAY</i>	<i>TIME</i>	<i>DISCRIPTION</i>
January 27, 2023	Friday		Last day to opt out to vote-by mail by Public Hearing and Council vote.
February 20, 2023	Monday		Last day to vote to opt-in to early voting by recommendation of Election Commission and Council vote.
March 4, 2023	Saturday	5:00 PM	Last day to register to vote.
March 4, 2023	Saturday		Last day to mail question summaries and arguments for and against each question to households.
March 4-March 10, 2023			Possible Early Voting timeframe.
March 7, 2023	Tuesday	5:00 PM	Last Day to accept vote-by-mail applications.
March 14, 2023	Tuesday	7:00 AM – 8:00 PM	CITY SPECIAL ELECTION

Budget

The cost of holding a Special Election in the Spring will be approximately \$209,993.
Past Special Election Override Turnout in 2013 was 32% and in 2008, 47%.

March 2023 Special Election

*with 5 days Early Voting
Vote by Mail
50% voter turnout
60,000 registered voters
37,000 households*

SEASONAL WAGES	\$49,790.00
REGULAR OVERTIME	\$6,083.00
WORK BY OTHER DEPTS.	\$50,000.00
ELECTION TRAINING STIPEND	\$4,725.00
RENTAL/LEASE - PROPERTY	\$2,000.00
CLEANING/CUSTODIAL SVS	\$1,300.00
POSTAGE	\$44,700.00
PRINTING Posters	\$1,000.00
ADVERTISING/PUBLICATIONS	\$1,000.00
VOTING MACHINE SUPPLIES	\$14,500.00
MUNICIPAL BALLOT PRINTING	\$16,395.00
INFORMATION MAILER/POSTAGE	\$18,500.00
Total Cost	<hr/> \$209,993.00

REDLINE OF OVERRIDE QUESTION #1

Shall the City of Newton be allowed to assess an additional \$9,175,000 in real estate and personal property taxes ~~for the fiscal year beginning July 1, 2023~~ for the purposes of funding Public Schools for student needs, ~~municipal and school operating and capital expenses to support student needs, fund~~ street and sidewalk paving and safety improvements, ~~increase street~~ tree planting and maintenance, ~~care efforts, improve~~ park and recreational facility, ~~athletic field, court and playground improvements and~~ maintenance, improvements to ~~address the space needs of the~~ Horace Mann Elementary School, ~~fund~~ sustainability and climate resiliency actions, and ~~increase~~ Senior Services programming and operations for the fiscal year beginning July 1, 2023?

CLEAN OVERRIDE QUESTION #1

Shall the City of Newton be allowed to assess an additional \$9,175,000 in real estate and personal property taxes for the purposes of funding Public Schools for student needs, street and sidewalk paving and safety improvements, tree planting and maintenance, park and recreational facility improvements and maintenance, improvements to Horace Mann Elementary School, sustainability and climate resiliency actions, and Senior Services programming and operations for the fiscal year beginning July 1, 2023?

CITY OF NEWTON
IN BOARD OF ALDERMEN

December 3, 2012

ORDERED:

That, in accordance with the recommendation of His Honor the Mayor and the Programs and Services and Finance Committees through their respective Chairmen Amy M. Sangiolo and Leonard E. Gentile, the Board of Aldermen hereby approves a special election to be held on March 12, 2013 to present the following levy limit override and debt exclusion ballot questions to the voters:

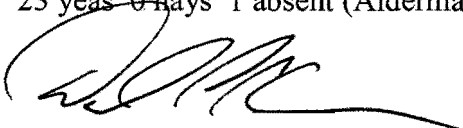
“Shall the City of Newton be allowed to assess an additional \$8,400,000 in real estate and personal property taxes for the purpose of funding municipal and school operating and capital expenses to support increased student enrollment, fund street and sidewalk paving, fund public safety personnel, address the condition and capacity of Zervas Elementary School, fund the relocation of the fire Department Wires Division, and fund the replacement of Fire Headquarters and Fire Station 3 in Newton Centre for the fiscal year beginning July 1, 2013?”


“Shall the City of Newton be allowed to exempt from the provisions of Proposition 2 1/2, so called, the amounts required to pay for the bonds issued in order to renovate or replace the A.E. Angier Elementary School?”

“Shall the City of Newton be allowed to exempt from the provisions of Proposition 2 1/2, so called, the amounts required to pay for the bonds issued in order to renovate or replace the Cabot Elementary School?”

FURTHERMORE, the sum of eighty-five thousand dollars (\$85,000) is hereby appropriated from Budget Reserve to be expended under the direction of the Election Commission for the purpose of funding the costs of the special election.

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


(SGD) DAVID A. OLSON
City Clerk


(SGD) SETTI D. WARREN
Mayor
Date 12/6/12

Appendix A

PROPOSITION 2½ BALLOT QUESTION FORMS

The form of each type of Proposition 2½ question is prescribed by G.L. c. 59, § 21C. To properly present a question to the voters, the following statutory language must be used:

Levy Limit Override (G.L. c. 59, § 21C(g)):

Shall the (city/town) of _____ be allowed to assess an additional \$ _____ in real estate and personal property taxes for the purposes of (state the purpose(s) for which the monies from this assessment will be used) for the fiscal year beginning July first _____?

Yes _____ No _____

Levy Limit Underride (G.L. c. 59, § 21C(h)):

Shall the (city/town) of _____ be required to reduce the amount of real estate and personal property taxes to be assessed for the fiscal year beginning July first _____ by an amount equal to \$ _____?

Yes _____ No _____

Capital Expenditure Exclusion (G.L. c. 59, § 21C(i½)):

Shall the (city/town) of _____ be allowed to assess an additional \$ _____ in real estate and personal property taxes for the purposes of (state the purpose(s) for which the monies from this assessment will be used) for the fiscal year beginning July first _____?

Yes _____ No _____

Debt Exclusion (G.L. c. 59, § 21C(k)):

Shall the (city/town) of _____ be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued in order to (state the purpose or purposes for which the monies from the local issue will be used)?

Yes _____ No _____

Appendix C

LEVY LIMIT OVERRIDE APPROACHES**I. SINGLE QUESTION OVERRIDE**

Presents voters with a single choice of additional funding for general or specific spending purposes. The following are examples of single question overrides:

Example 1. General Purposes

Shall the Town of Yourtown be allowed to assess an additional \$2,000,000 in real estate and personal property taxes for the purposes of funding the operating budgets of the Town and the Public Schools for the fiscal year beginning July 1, ____?

Example 2. General Categories

Shall the Town of Yourtown be allowed to assess an additional \$2,000,000 in real estate and personal property taxes for the purposes of funding local and regional school, public safety, library, highway, parks and recreation and general government expenses for the fiscal year beginning July 1, ____?

Example 3. Multiple Departmental Purposes with Allocation

Shall the Town of Yourtown be allowed to assess an additional \$2,000,000 in real estate and personal property taxes for the purposes of funding the following departmental expenses: School Department (\$750,000), Police Department (\$250,000), Fire Department (\$250,000), Public Works Department (\$250,000), Public Library (\$250,000), Parks and Recreation Department (\$150,000), Council on Aging (\$25,000) and Financial Offices, including Assessors, Collector-Treasurer, Accountant, (\$75,000) for the fiscal year beginning July 1, ____?

Example 4. Single Departmental Budget

Shall the Town of Yourtown be allowed to assess an additional \$200,000 in real estate and personal property taxes for the purposes of funding the Fire Department for the fiscal year beginning July 1, ____?

Example 5. Specific Positions/Programs/Services

Shall the Town of Yourtown be allowed to assess an additional \$200,000 in real estate and personal property taxes for the purposes of funding four full-time firefighter positions for the fiscal year beginning July 1, ____?