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A special meeting of the City Council was held on Monday, December 7 2020 via zoom with councilors accessing this remotely, President Asack presiding. The meeting was called to order at 7:00 PM with ten members present. Councilors Rodrigues absent.

Out of respect for public health and in response to the Governor's declared state of emergency, this meeting will be closed to the public and interested parties can instead access the deliberations via a livestream

<https://www.youtube.com/user/TheBrocktonChannels/live>

This meeting is being held in accordance with Governor Charlie Baker's signed open meeting law order dated March 12, 2020 which relieves a public body from the requirement of section 20 of chapter 30A that it conduct its meetings in a public place that is open and physically accessible to the public, provided that the public body makes provision to ensure public access to the deliberations of the public body for interested members of the public through adequate, alternative means.

In City Council, December 7, 2020

SPECIAL MEETING AGENDA

614 Call of the meeting

Accepted and placed on file.

615 Officer's return of notice

Accepted and placed on file.

HEARING:

616 Ordered: That the City Council hereby determines the percentages of the local tax levy for FY2021 in accordance with the provisions of M.G.L., Ch. 40, Section 56, to be borne by each class of real property, as defined in Section 2A of Chapter 59, and personal property.

Hearing opened.

CFO Troy Clarkson, Director of Assessors John O'Donnell and Assessors Chris Pike and Julie Castor were available for information and to answer questions.

CFO Clarkson stated the purpose of the meeting was to establish the amount of tax for commercial and residential properties, as required under M.G.L. Chapter 40 Section 56. He said this year, there has been much discussion regarding the increase in property values and how this will impact what is being done tonight. He continued that the amount of tax that the City of Brockton is allowed to collect in any given year is limited by law, which is called the levy limit and this can only be increases by 2.5% in one year, unless the legislature and/or the voters approves an exclusion or an override. Within the levy limit, the Council needs to distribute between residential, commercial and industrial properties. He clarified that an increase in property values does not increase the amount of total taxes that can be collected. CFO Clarkson stated they will be asking the Council to decide what the distribution is between these properties. Mr. O'Donnell and Ms. Castor will provide more specific information regarding the relation of property to the overall taxation and a recommendation would be made.

Ms. Castor started by thanking the staff of the Assessors office for their support and assistance throughout the year. She stated that the assessed values for FY2021 represent the estimate of market value as of January 1, 2020 utilizing verified sales data from calendar year 2019. The State Department of Revenue has certified the real and personal property values, as well as new growth value. The department is required to fairly assess

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27,530 parcels in the city, 24,245 residential, 1,740 commercial and industrial and 1,545 personal property accounts. The total taxable value of all real and personal property is \$9,153,271,727 which is an increase of 8.63% from FY2020 and is the highest total taxable value ever for the City. The City added a total of \$2,331,089 in new growth tax dollars. Residential class values increased 9.2%, commercial by 2.08%, industrial by 8.10% and personal property by 16.33%. Ms. Castor stated rising values do not account of increase in taxes, rising budgets do.

Ms. Castor continued that the purpose of the hearing is to adopt a residential factor. This factor will create two tax rates or a split tax rate where commercial, industrial and personal properties are taxed at a higher rate than residential. If there was no shift, the single tax rate would be \$16.94. Last year, the City Council voted to set the FY2020 shift factor at 1.72. This meant that last year, commercial, industrial and personal properties, while representing 16.57% of the total taxable value paid 28.5% of the total property taxes. Brockton continues to have the lowest average single-family tax bill of the surrounding communities, based on FY2020 data, with an average bill of \$4,410, which was a \$206 increase from 2019 average. The average bill was \$1012 lower than the contiguous towns.

Mr. O'Donnell stated that last year the factor was set at 1.72 and the previous two years the factor was 1.73.

Councilor Farwell stated that valuations are an important part of this equation because the value of someone's house drive the thousand per evaluation amount is set. He referenced a document called Public Disclosure, that listed all street addresses, current values and proposed values. Councilor Farwell asked if this is still a valid document or has anything changed. Assessor O'Donnell answered that taxpayers have a period of time to dispute their assessed values if the department has misinformation. There was only one commercial property that contacted their office and this was reviewed and corrected. Councilor Farwell gave some examples where values on the same street changed by different amounts up and down and questioned what software program was used to set values. He also questioned how anyone's value would go down in this time of rising values. Councilor Farwell stated that he wanted to make sure that when a tax bill is sent that the right value is used. Assessor O'Donnell explained that homes are not assessed individually, they are mass assessed by groups and this is the same every year and they cannot just go in and adjust values. Councilor Farwell asked what is done when it looks incorrect upon review and is this a human exercise or a software exercise and wants to be sure that the absolute correct values are used. Assessor O'Donnell stated that changing values happened all of the City and that is why people can file for abatements and they had an eight-day period where people could contest these values. The State has now certified all the information that was given.

Councilor Cardoso agreed with Councilor Farwell and stated this is why they need to have clear answers to these questions and transparency. That was why her questions were around the accuracy of the data cards at the last meeting.

President Asack open the hearing to questions and comments from the public and Attorney Resnick reminded all speakers to give their name and address for the record before speaking.

Jamal Braitwaite of 18 Parkview Ln. had several questions for Assessor O'Donnell and Ms. Castor. He stated that on November 23, 2020, Assessor O'Donnell stated that the Division of Local Services does not look at the property cards and Mr. Braitwaite believes this is where the tax assessment data exists and if they are not looking at these cards, who is validating the accuracy of the tax assessment values. Ms. Castor answered stated the assessed values are audited every year by the Division of Local Services. This July, as part of the five-year certification, The Department of Revenue conducted a review of the property cards and performed drive-by inspections on 100 family homes, 15 condos, 15 two-family homes, 10 three family homes and 16 apartment buildings to

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verify the accuracy of the data on file. Mr. Braitwaite asked who in the department conducts the review over data changes. Assessor O'Donnell answered that the board and Department of Revenue both check the changes that are made. There are a variety of changes made regarding ownership and addresses but the staff cannot make data changes. The appeal period is available for residents to challenge the values and is up to the homeowners to check their values. Since October 28th, the data was available online. If the value is questioned, they go out to inspect the property. Mr. Braitwaite asked about how they monitor unauthorized changes. Assessor O'Donnell stated there are only four people authorized to make these changes that is controlled by the software. Mr. Braitwaite clarified that if a property owner does not identify an error than they assume the value is correct, to which Mr. O'Donnell answered yes. Mr. Braithwaite asked if the City Auditor could conduct their own review. CFO Clarkson stated that the role of the City Auditor does not encompass any oversight over the Assessor's office, that is done through the Department of Revenue where they review and audit that data. Mr. Braitwaite concluded by stating he was in opposition of a tax rate increase and asked to have audit be included with the FY2021 internal audit plan.

Linda Lynch of 31 Chestnut Dr. stated she did a scan of her neighborhood and value increases were one of only two figures and believed this was very random and questioned this pattern. She stated that she is in opposition of an increase.

Elizabeth Lasso of 99 Armiston St. agreed with the previous speakers and did not believe assessments were being done appropriately. He said she is against any kind of tax increase, especially at this time and questioned if anyone had a plan to get this right.

Elisangela Teixeira of 54 Henry St. agrees that now is the wrong time for any tax increase, since water rates just went up significantly and this shouldn't happen during a pandemic. She stated she is against an increase.

Martha Forester of 71 Rockland St. stated she is deeply opposed to any increase and has had two reassessments and will do a third, if needed.

Ms. Teixeira asked if any comments from the chat room could be read and President Asack stated this could not be done.

State Representative Michelle Dubois of 6 Banks St. stated she appreciated the Councilors' hard work. She stated she is commenting against a tax increase. She continued that as home values increase, the bill will still increase even if the tax value per thousand stays the same. She is specifically in opposition to moving any increases towards single and multi-family homeowners.

Louise Connor of 24 Dupont Circle stated she just found out that her property value has gone up \$38,000 and other changes in her neighborhood are all over the place and she totally disagrees with this. She also disagrees with taxes going up. President Asack reiterated that there is an abatement period to challenge these assessments and referred her to the Assessor's office.

Ida Speller of 25 Charlene Drive stated she is against a tax increase.

John Barros of 103 South Leyden St. stated he is against an increase and asked if this was done based on recent sales. President Asack stated this process to set the tax factor happens every year.

President Asack commented that this meeting was originally supposed to be live on December 2, 2020, but due to health reasons this had to postpone to tonight and move to zoom since City Hall is closed to the public.

Nancy deMacedo-Fernandes of 305 Quincy St. stated she is opposed to any increase since water rates were recently raised.

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Hearing closed.

Councilor Farwell stated he thinks the residents need help more than ever. He continued that last year the rate was adjusted slightly to businesses, but this year he believes they have to give as much assistance to the residents as possible and the rate needs to be moved to the maximum.

Councilor Thompson said it is important to not that the council is not voting on an increase in taxes, but voting on how to allocate or shift the tax burden between residential, commercial and industrial properties. He recommended that all residents review what tax abatements are available on the city website and apply for any that you qualify for. Councilor Thompson stated he concurs with Councilor Farwell to provide the residents relief given the circumstances of the pandemic and the increases in water and sewer fees and supports a shift to 1.75 factor.

Councilor Mendes wanted to stress that our tax rate is lower than the surrounding towns and asked why these towns rate are higher. It was explained that Brockton is limited to a 2 ½ percent increase by law while other towns can go back to their residents an increase taxes to pay for schools and other projects. In Brockton, we have been talking about a new public safety building and high school and we will need to keep this within our limits and can't pass this on to the residents. Councilor Mendes agrees that they should give the most relief to the residents of Brockton and will support the factor at 1.75.

Councilor Nicastro reminded all that the budget is proposed by the Mayor in June and Mayor Sullivan reduced the budget by \$373,000 from the prior year and this was accepted and voted in. She continued that we must raise sufficient funds to cover the budget. She saw a question about possibly using CARES Act funds for additional revenue, but that is not what those funds are for. These can only be used to reimburse unexpected expenses due to the pandemic. Councilor Nicastro strongly feels she needs to support the largest shift to 1.75.

Councilor Lally stated he is prepared to make a motion to move the factor to 1.75 and thinks this is what they really have to do. He continued that they did favor the businesses slightly last year. The Mayor's budget basically produced a tax increase when it is voted on by the Council. The public hearings relating to the budget are really essential and we should try to increase the attendance to those as well. Councilor Lally said they need to raise this as much as they can to benefit the residents.

Councilor Cruise agreed that these are difficult times and this is always the most difficult meeting every year, because this is not understood by most. He stated the tax burden went up the day the budget was passed. Tonight, they are only looking at the factor and unfortunately this is looked at a competition between businesses and home owners, which it is not. The businesses account for approximately 15% of the taxable property and where the factor is, the businesses pay much more than they use in services from the City. Councilor Cruise stated the reason he does not support a move to 1.75 is not that. He continued that people think that businesses have deep pockets and can come up with anything, but most of the businesses in the City are mom and pop businesses. Several businesses were in to speak last month and stated they ae teetering to stay in business, particularly restaurants, liquor stores and other small businesses. He believes if they increase this factor, we may push these businesses over the edge. If these businesses closed, then many residents will be out of work, then the tax factor won't matter. Councilor Cruise stated that he cannot support a move to 1.75 but would support a move to 1.73. if the factor is moved to 1.75 there will be no relief in the future since this is the maximum. He asks his colleagues to keep an open mind about those businesses.

Councilor Cardoso said she was concerned about the property tax valuations and the large portion of the population who doesn't speak English or how to navigate the system. She wants to make sure she understands what her vote means and will not vote for anything that will result in a resident tax increase.

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HEARINGS (CONT'D)

Councilor Eaniri said he agreed with Councilor Cruise. He asked his colleagues to keep in mind that when the next budget is done, the Mayor can only increase the city budget by 2 ½%, since the City is still under Proposition 2 ½ and has been since 1981. Councilor Eaniri would support a move to 1.73.

Councilor Monahan explained that they cannot say that they are not raising taxes. Taxes were raised when the budget was passed. The Council is only setting how this is going to be paid for. He stated he has a large amount of small business in his ward and would split the difference and support 1.74 to try to be fair to all. He stated that the more commercial business that comes to the city, the less the residents will have to pay.

Councilor Farwell said he respects the opinions of his colleagues' opinions but believes they have done a lot for business coming to the community.

Councilor Mendes motioned to move the tax factor from 1.72 to 1.75 and was properly seconded. Motion carried by a roll call vote taken by "yeas" and "nays"; ten members present with seven voting in the affirmative. Councilors Cruise, Eaniri and Monahan voting in the negative. Councilor Rodrigues absent.

Councilor Farwell motioned for reconsideration in hopes that this not prevail and was properly seconded. Motion failed by a roll call vote taken by "yeas" and "nays"; ten members present with two voting in the affirmative. Councilors Asack, Cardoso, Farwell, Lally, Mendes, Monahan, Nicastro and Thompson voting in the negative. Councilor Rodrigues absent.

A recess was taken at 7:20PM

Meeting resumed at 7:25PM

Attorney Resnick read the order. That the City Council hereby determines the percentages of the local tax levy for FY2021 in accordance with the provisions of M.G.L., Ch. 40, Section 56, to be borne by each class of real property, as defined in Section 2A of Chapter 59, and personal property.

Residential	71.8507%
Commercial	18.8389%
Industrial	3.5201%
Personal Property	5.7902%

The facts of such classification shall be 1.75.

Councilor Nicastro motioned to approve the order and was properly seconded. Adopted by a roll call vote taken by "yeas" and "nays"; ten members present with eight voting in the affirmative. Councilors Cruise and Eaniri voted in the negative. Councilor Rodrigues absent.

Councilor Farwell motioned to file for reconsideration with the hope that it not prevail and was properly seconded. Reconsideration failed by a roll call vote taken by "yeas" and "nays"; ten members present with two voting in the affirmative. Councilors Asack, Cardoso, Farwell, Lally, Mendes, Monahan, Nicastro and Thompson voting in the negative. Councilor Rodrigues absent.

Adjourned at 7:29PM

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Topic: Brockton Special City Council Tax Levy Hearing and Finance Committee

Meeting for

Monday 12-7-20

Time: Dec 7, 2020 05:30 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88003183159?pwd=cEZmWHB5RG9WVncycVd2cUI5ajJqZz09>

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