

**CITY OF WOBURN  
DECEMBER 2, 2020 – 6:00 P.M.  
SPECIAL MEETING OF THE CITY COUNCIL  
COUNCIL CHAMBER, WOBURN CITY HALL**

Roll Call

Campbell	Ferullo
Concannon	Gately
Demers	Mercer-Bruen
Dillon	Tedesco

Higgins

---

President Higgins announced that Alderman Gately would participate in this meeting under the City of Woburn Remote Participation Policy and that all votes would be taken by roll call.

---

Pursuant to Title III, Section 12 of the Charter of the City of Woburn, His Honor the Mayor has called a Special Meeting of the City Council for the purposes of taking action on any financial matters including transfers and appropriations pending in Committee on Finance and new transfers and appropriations and holding a public hearing and taking action on tax classification.

---

VOTED to dispense with the reading of the previous meeting's Journal and to APPROVE, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately – Yes; Mercer-Bruen - Yes; Tedesco – Yes; Higgins – Yes.

---

**PUBLIC HEARINGS:**

On the matter relative to Tax Classification for the City of Woburn. Motion made and 2<sup>nd</sup> that the public hearing be opened, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately – Yes; Mercer-Bruen - Yes; Tedesco – Yes; Higgins – Yes. Motion made and 2<sup>nd</sup> that the documents presented by Mr. Connolly and filed by City Auditor Charles Doherty be received and made part of the record, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately – Yes; Mercer-Bruen - Yes; Tedesco – Yes; Higgins – Yes. PUBLIC HEARING OPENED.

Appearing was His Honor the Mayor Scott D. Galvin and he stated that he thanked the Board of Assessors and Chief Appraiser John Connolly for their work on this matter as well as Board of Assessors Chair Robert Maguire, Board of Assessors Member David Rufo, Jane Ventresca and Rita McBride of the department staff who were present at the meeting and Board of Assessors Member Lori Medeiros and Rita Nye from the department staff were not in attendance but also assisted with the work, that he thanks retired Chief Appraiser Andrew

Creen who was present at the meeting for assisting with the work and transitioning the department, that he thanks City Auditor Charles Doherty and City Treasurer/Collector Timothy Donovan who were present at the meeting and part of the city's financial team, that the city used some reserves to help reduce the tax burden this year, that by applying \$3,500,000.00 from reserves the average tax increase in FY2021 was reduced from \$340 to \$194, and that he is in support of the residential factor of .714216 for FY2021. Appearing was John Connolly, Chief Appraiser, Board of Assessors and he introduced the Board of Assessors and staff present at the meeting and thanked them for their assistance as well as retired Chief Appraiser Andrew Creen who was at the forefront of technology improvements in the industry, and he offered a communication dated December 2, 2020 with a series of charts entitled Analysis of Levy Limit, Analysis of Levy Limit Increase, Fiscal 2021 New Growth, Valuation by Class of Property, Classification Options, Tax Rate History, and Analysis of Competitive Communities attached thereto, as follows:

Dear President Higgins and Council Members:

The Board of Assessors is pleased to report that the valuation roll for fiscal 2021 has been finalized after a reappraisal of all taxable properties was conducted by this office. The total assessed valuation for all real and personal property in the City effective January 1, 2020 is \$8.929 billion. This represents an increase from the prior fiscal year's total of \$8.524 billion. This increase in taxable valuation is attributable to the appreciation experienced by all classes of property.

The City Council must now determine the relative tax burden to be borne by each class of property by selecting a "residential factor". To assist the Council in its deliberations, several charts have been prepared and are attached to this correspondence. These charts illustrate relevant valuation and tax levy data and the impact of your vote this evening.

By selecting a residential factor of "1" a single tax rate of \$13.06 results. Choosing a factor less than "1" results in a portion of the tax levy shifting from residential properties to commercial, industrial and personal property taxpayers. For example, adopting a residential factor of ".70" means that the residential class of property would pay 70% of the levy they would pay if there were no classification. Under this scenario, the levy increases for the other classes of property by a factor of 175 percent. The chart entitled "Classification Options" best illustrates the various scenarios available to you.

Woburn Board of Assessors

s/Robert E. Maguire, Jr., Chairman, s/Lori S. Medeiros, s/David J. Rufo

Mr. Connolly stated that the FY2021 levy limit is \$140,963,591.00, that this is an increase over the FY2020 levy limit of \$7,431,582.00 which includes a 2.5 percent increase and new growth, that the levy limit was determined using the prior year maximum allowable levy of \$133,532,009.00 plus 2½% in the amount of \$3,338,606.00 and new growth of \$4,080.741.00, that the largest portion of new growth is personal property at 59% with residential property being 25% and commercial/industrial property being 16%, that a residential factor of 100% has an equal tax rate among all classes of \$13.06, that shifting the

residential factor to .714216 results in a residential tax of \$9.33 and a commercial/industrial/personal property rate of \$22.86, that this would be an increase of one cent in the residential tax rate over the FY2020 rate, that the chart regarding an analysis of competitive area communities contains FY2020 data as the communities continue with their own tax classification process, that the town of Burlington completed their process and will have residential tax rate of \$9.95 in FY2021 up from \$9.64 in FY2020 as well as a commercial/industrial/personal property tax rate in FY2021 of \$25.84 up from \$22.54 in FY2020 and that their shift was 160%, that in Burlington the average residential tax bill will increase by \$245.00, and that the Burlington average FY2021 residential tax bill will be \$5,711.00 while in Woburn it will be \$4,872.00. Alderman Concannon stated that the city is prepared for difficult times, that an increase of one cent in the residential tax rate is tremendous, that it was beneficial to the community to use the \$3,500,000.00 in reserve funds to reduce the average residential tax bill increase to \$194.00, that the shift in the tax burden is fair to residents and businesses, and that this is still the right balance so as not to force businesses to locate elsewhere. Chief Appraiser Connolly stated that the increase in personal property assessments reflects businesses coming into the city and purchasing new equipment, and that the tax rate on the commercial/industrial/personal property has decreased for FY2020. Alderman Mercer-Bruen stated that the city does well keeping up with the schools and capital projects, that if a community does not prepare for unexpected events such as this year there will be difficulty, and that the city was in a position to deal with these current conditions. Alderman Gately stated that the city has done a good job positioning the city for these difficult times. PUBLIC COMMENTS: None. Motion made and 2<sup>nd</sup> that the public hearing be closed, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately - Yes; Mercer-Bruen - Yes; Tedesco - Yes; Higgins - Yes. PUBLIC HEARING CLOSED. Motion made and 2<sup>nd</sup> that a TAX CLASSIFICATION SHIFT OF 175% RESULTING IN A FACTOR OF .714216 AND A RESIDENTIAL TAX RATE OF \$9.33 AND A COMMERCIAL/INDUSTRIAL/PERSONAL PROPERTY TAX RATE OF \$22.86 be ADOPTED, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately - Yes; Mercer-Bruen - Yes; Tedesco - Yes; Higgins - Yes. Motion made by Alderman Tedesco to reconsider his vote and 2<sup>nd</sup> by Alderman Mercer-Bruen, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately - Yes; Mercer-Bruen - Yes; Tedesco - Yes; Higgins - Yes. Motion made and 2<sup>nd</sup> that a TAX CLASSIFICATION SHIFT OF 175% RESULTING IN A FACTOR OF .714216 AND A RESIDENTIAL TAX RATE OF \$9.33 AND A COMMERCIAL/INDUSTRIAL/PERSONAL PROPERTY TAX RATE OF \$22.86 be ADOPTED, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately - Yes; Mercer-Bruen - Yes; Tedesco - Yes; Higgins - Yes.

**Presented to the Mayor: December 4, 2020**

**s/Scott D. Galvin December 4, 2020**

---

Motion made and 2<sup>nd</sup> to ADJOURN, ROLL CALL: Campbell - Yes; Concannon - Yes; Demers - Yes, Dillon - Yes; Ferullo - Yes; Gately - Yes; Mercer-Bruen - Yes; Tedesco - Yes; Higgins - Yes. Meeting adjourned at 6:26 p.m.

A TRUE RECORD ATTEST:

William C. Campbell  
City Clerk and Clerk of the City Council