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CITY OF GARDNER
MASSACHUSETTS 01440-2630

OFFICE OF THE
CITY COUNCIL



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GARDNER, MA

CITY OF GARDNER
NOTICE OF PUBLIC HEARING
PROPERTY TAX CLASSIFICATION

Pursuant to the provisions of M.G.L. c. 40, § 56, the Gardner City Council will conduct a Public Hearing on **Monday, November 18, 2019 at 7:15 p.m.** in the City Council Chamber, Room 219, City Hall, concerning the percentages of the local tax levy to be borne by each class of Real Estate and Personal Property within the City for the Fiscal Year 2020. Persons interested in this matter who desire to offer testimony are invited to attend or may submit their testimony in writing.

ALAN L. AGNELLI
CITY CLERK

CLASSIFICATION TAX ALLOCATION
Fiscal Year 2020

1. The selected Residential Factor is 1.000000

If you desire each class to maintain 100% of its full values tax share, indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space?

Yes No

If Yes, what is the percentage discount? 0

3. Was a residential exemption adopted?

Yes No

If Yes, please complete the following:

| | | | | | | |
|------------------------------|---|---------------|---|---------------------------|---|-----------------------|
| Class 1 Total Assessed Value | = | 1,137,043,228 | X | <u>0</u> | = | <u>0</u> |
| Class 1 Total Parcel Count * | | 0 | | Selected Res. Exemption % | | Residential Exemption |

* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted?

Yes No

% Selected 0

If Yes, please complete the following:

| | |
|----------------------------|----------|
| No. of parcels eligible | <u>0</u> |
| Total value of parcels | <u>0</u> |
| Total value to be exempted | <u>0</u> |

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

| A Class | B Certified Full and Fair Cash Value Assessments | C Percentage Full Value Shares of Total Tax Levy | D New Percentage Shares of Total Tax Levy |
|-------------------|---|--|--|
| Residential | 1,137,043,228.00 | 80.4944% | 80.4944% |
| Open Space | 0.00 | 0.0000% | 0.0000% |
| Commercial | 126,423,872.00 | 8.9499% | 8.9499% |
| Industrial | 66,730,100.00 | 4.7240% | 4.7240% |
| Personal Property | 82,376,660.00 | 5.8317% | 5.8317% |
| TOTALS | 1,412,573,860.00 | 100.0000% | 100.0000% |

NOTE : The information is preliminary and is subject to change.

CLASSIFICATION TAX ALLOCATION
Fiscal Year 2020

6. Notice was given to taxpayers on (date), (time), at (place), by (describe type of notice) that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2020 would be held on (meeting date).

7. We hereby attest that on (date), (time), at (place) in a public hearing on the issue of adopting the percentages for fiscal year 2020, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives, and that the percentages set forth above were duly adopted in public session on (date).

8. The LA-5 excess capacity for the current fiscal year is calculated as 412,418.96

The LA-5 excess capacity for the prior fiscal year is calculated as 82,870.12

For cities : City Councilors, Aldermen, Mayor

For towns : Board of Selectmen

For districts : Prudential Committee or Commissioners

Signatures

No signatures to display.

Documents

No documents have been uploaded.

| CIP SHIFT | MRF | RES% | CIP% | RES TAX* RATE | CIP TAX RATE |
|-----------|------------|-----------|----------|---------------|--------------|
| 1 | 100.00000% | 80.49444% | 19.5056% | 20.14 | 20.14 |
| 1.25 | 75.6180% | 75.6180% | 24.3820% | 15.23 | 25.18 |
| 1.5 | 70.7416% | 70.7416% | 29.2584% | 14.25 | 29.26 |
| | | | | | |

* Based on FY19 Tax Rate
 100.00000%
 100.00000%
 100.00000%

| CLASS (A) | FULL & FAIR VALUE (B) | % Share (C) |
|-----------|-----------------------|-------------|
| 1 Res | 1,137,043,228 | 80.4944% |
| 2 Comm | 126,423,872 | 8.9499% |
| 3 Ind | 66,730,100 | 4.7240% |
| 4 PP | 82,376,660 | 5.8317% |
| | 1,412,573,860 | 100.0000% |

CIP % 19.5056%

Maximum Share of Levy for Classes Three, Four and Personal Property: 150% * 19.5056% (Lines 2C + 3C + 4C) = 29.2584% (Max % Share)

Minimum Share of Levy for Class One: 100% - 29.2584% (Max % Share) = 70.7416% (Min % Share)

Minimum Residential Factor (MRF): 70.7416% (Min % Share) / 80.4944% (Lines 1C) = 87.8839% (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7: 87.8839%

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.

Gardner Historic Assessments & Percentages of Value

| Fiscal Year | Total Value | Residential Value | Commercial Value | Industrial Value | Personal Property Value | Res as % of Total Value | CIP as % of Total Value | Tax Rate |
|-------------|---------------|-------------------|------------------|------------------|-------------------------|-------------------------|-------------------------|----------|
| 2009 | 1,314,109,925 | 1,131,324,884 | 97,009,516 | 54,835,000 | 30,940,525 | 86.0906% | 13.9094% | 13.07 |
| 2010 | 1,202,156,961 | 1,017,805,088 | 98,461,512 | 54,698,200 | 31,192,161 | 84.6649% | 15.3351% | 14.86 |
| 2011 | 1,199,552,248 | 985,326,207 | 108,480,493 | 66,734,400 | 39,011,148 | 82.1412% | 17.8588% | 15.67 |
| 2012 | 1,185,079,903 | 977,326,178 | 107,855,422 | 62,259,200 | 37,639,103 | 82.4692% | 17.5308% | 16.67 |
| 2013 | 1,181,385,479 | 969,707,075 | 111,731,325 | 61,621,600 | 38,325,479 | 82.0822% | 17.9178% | 17.46 |
| 2014 | 1,136,149,615 | 920,245,074 | 110,967,326 | 62,394,500 | 42,542,715 | 80.9968% | 19.0032% | 18.87 |
| 2015 | 1,131,686,711 | 896,784,169 | 111,029,231 | 62,898,800 | 60,974,511 | 79.2431% | 20.7569% | 19.98 |
| 2016 | 1,139,021,076 | 904,538,011 | 116,765,889 | 58,565,500 | 59,151,676 | 79.4136% | 20.5864% | 20.47 |
| 2017 | 1,197,247,612 | 949,314,346 | 120,068,054 | 60,033,000 | 67,832,212 | 79.2914% | 20.7086% | 20.48 |
| 2018 | 1,245,880,527 | 984,275,930 | 126,760,670 | 63,989,080 | 70,854,847 | 79.0024% | 20.9976% | 20.27 |
| 2019 | 1,337,397,809 | 1,069,105,409 | 124,307,491 | 63,340,650 | 80,644,259 | 79.9392% | 20.0608% | 20.14 |
| 2020 | 1,412,573,860 | 1,137,043,228 | 126,423,872 | 66,730,100 | 82,376,660 | 80.4944% | 19.5056% | |

FY20 Tax Rate not Set

Residential Real Estate Prices increasing faster than Comm/Ind Real Estate

| FY2020 | Parcel Counts | Percent of Total |
|--------------------------|---------------|------------------|
| Residential | | |
| Single Families | 4065 | |
| Condos | 541 | |
| 2 & 3 Family | 810 | |
| 4+ Family | 197 | |
| Manufactured Home Parks | 2 | |
| Mixed Res | 24 | |
| Res. Vacant land | 591 | |
| Total Residential | 6230 | 92.43% |
| Commercial | | |

FY2020 Parcel count
 6206 Residential Parcels
 24 Chapterland Parcels
 70 Mixed Use Parcels
 299 Commercial Parcels
 141 Industrial Parcels
 6740 Total Taxable Real Estate Parce
 403 Exempt Parcels

FY2019 Average Single Family Homes (Northern Worcester County)

| | Avg. Value | Tax Rate | Avg. Tax Bill | Rank** |
|-------------|------------|----------|---------------|--------|
| Ashburnham | 224,100 | 22.55 | 5,053.46 | 172 |
| Fitchburg* | 195,000 | 20.49 | 3,995.55 | 248 |
| Gardner | 193,400 | 20.14 | 3,895.08 | 255 |
| Athol | 163,300 | 17.45 | 2,849.59 | 316 |
| Lunenburg | 308,900 | 18.68 | 5,770.25 | 127 |
| Leominster | 265,400 | 18.54 | 4,920.52 | 182 |
| Westminster | 271,800 | 18.25 | 4,960.35 | 175 |
| Winchendon | 193,100 | 16.71 | 3,226.70 | 310 |
| Phillipston | 219,400 | 16.65 | 3,653.01 | 278 |
| Templeton | 210,000 | 17.24 | 3,620.40 | 283 |
| Hubbardston | 257,500 | 15.22 | 3,919.15 | 254 |

* Fitchburg C/I/P Tax Rate 22.09

Gardner FY2019 Average Single Family Home Assessment \$193,400.00

Gardner FY2020 Average Single Family Home Assessment \$205,900.00

** Rank of average tax bill in Massachusetts of 334 municipalities

DLS did not include the following communities

| |
|--------------|
| Barnstable |
| Boston |
| Brookline |
| Cambridge |
| Chelsea |
| Everett |
| Malden |
| Nantucket |
| Provincetown |
| Reading |
| Somerset |
| Somerville |
| Sudbury |
| Tisbury |
| Truro |
| Waltham |
| Watertown |
| Wellsfleet |

Gardner Historic Average Single Family Home Tax Bill

| Fiscal Year | Single Family Assessed Value | Single Family Parcels | Single Family Average Value | Res Tax Rate | Avg Single Family Tax Bill |
|-------------|------------------------------|-----------------------|-----------------------------|--------------|----------------------------|
| 2009 | 772,397,800 | 3874 | 199,400 | 13.07 | 2,606.16 |
| 2010 | 701,294,700 | 3895 | 180,100 | 14.86 | 2,676.29 |
| 2011 | 680,455,200 | 3907 | 174,200 | 15.67 | 2,729.71 |
| 2012 | 671,136,600 | 3906 | 171,800 | 16.67 | 2,863.91 |
| 2013 | 670,651,600 | 3909 | 171,600 | 17.46 | 2,996.14 |
| 2014 | 633,628,900 | 3913 | 161,900 | 18.87 | 3,055.05 |
| 2015 | 627,774,800 | 3945 | 159,100 | 19.98 | 3,178.82 |
| 2016 | 650,308,100 | 3962 | 164,100 | 20.47 | 3,359.13 |
| 2017 | 689,881,300 | 3977 | 173,500 | 20.48 | 3,553.28 |
| 2018 | 713,318,700 | 3985 | 179,000 | 20.27 | 3628.33 |
| 2019 | 773,887,200 | 4001 | 193,400 | 20.14 | 3895.08 |
| 2020 | 824,554,400 | 4005 | 205,900 | | |

| Top 10 Taxpayers Real Estate | | FY2020 | |
|------------------------------------|---|------------|-------|
| | | Assessment | Class |
| 1 | Cedar Timpany LLC (Timpany Blvd shopping plaza) | 9,812,100 | Com |
| 2 | Olde English Village Preservation LLC (Apts) | 8,915,000 | Res |
| 3 | Mountain Climber LLC (Apts) | 8,473,500 | Res |
| 4 | Wakefield Place Assoc LTD | 7,697,600 | Res |
| 5 | Wal Mart Real Estate | 6,668,500 | Com |
| 6 | Urquhart Family LLC (Office Bldg) | 6,414,700 | Com |
| 7 | Garlock Printing & Converting | 6,166,400 | Ind |
| 8 | C B & B Inc (Colonial Hotel) | 5,318,600 | Com |
| 9 | Gardner Plaza Assoc (Pearson Blvd Shopping plaza) | 4,224,200 | Com |
| 10 | Cedar Hills LLC | 4,084,600 | Ind |
| | | | |
| | | | |
| Top 10 Taxpayers Personal Property | | | |
| 1 | Terra Therm Inc | 15,043,540 | |
| 2 | Unitil | 14,845,019 | |
| 3 | Mass Electric | 14,136,679 | |
| 4 | National Grid | 11,746,261 | |
| 5 | Comcast | 5,479,610 | |
| 6 | Verizon | 2,478,500 | |
| 7 | General Energy Solutions | 2,343,956 | |
| 8 | Cascade Drilling LP | 1,128,501 | |
| 9 | Gardner Solar 1 LLC | 907,458 | |
| 10 | BCC Sea Qalich II LLC (Solar) | 854,492 | |

| Top 10 Taxpayers Apartment/Manufactured HomeC | | FY2020 | |
|---|---|-------------|--|
| | | Assessments | |
| 1 | Olde English Village | 8,915,000 | |
| 2 | Mountain Climber LLC | 8,473,500 | |
| 3 | Wakefield Place Assoc Ltd Ptnr | 7,697,600 | |
| 4 | JKS Gardner LLC | 3,863,300 | |
| 5 | Garden Gate LJS LLC | 3,509,500 | |
| 6 | JKS Gardner LLC | 3,195,300 | |
| 7 | Rodgers Family Holdings | 2,926,800 | |
| 8 | Kuma Gardner LLC | 2,740,200 | |
| 9 | Meadowbrook Village LLC | 2,700,200 | |
| 10 | HW3 Housing Assoc Limited Partnership | 2,602,700 | |
| | | | |
| | | | |
| Top 10 Taxpayers Commercial/Industrial | | | |
| 1 | Cedar Timpany LLC | 9,812,100 | |
| 2 | Wal Mart | 6,668,500 | |
| 3 | Urquhart Family LLC | 6,414,700 | |
| 4 | Garlock Printing & Converting | 6,166,400 | |
| 5 | C B & B Inc (Colonial Hotel) | 5,318,600 | |
| 6 | Gardner Plaza Assoc (Pearson Blvd Shopping plaza) | 4,224,200 | |
| 7 | ARCP GS Gardner MA LLC (Price Chopper) | 4,044,700 | |
| 8 | Advanced Realty LLC | 3,835,300 | |
| 9 | 34 Sanborn LLC | 3,661,700 | |
| 10 | New England Wooden Ware | 3,425,900 | |