

**Property Tax Study Committee
Meeting Minutes
Tuesday, March 12, 2019**

Attendees:

- Jennifer Glass, Selectmen's Representative
- Gina Halsted, Finance Committee Representative
- Ellen Meadors, Assessors' Representative
- Brendan Coughlin, Member-at-large
- David Levington, Member-at-large
- Sara Mattes, Member-at-large
- Kenny Mitchell, Member-at-large
- Carolyn Bottum, Member ex-officio
- Tim Higgins, Member ex-officio

Introductions/Overview of Charge

Jennifer Glass convened the meeting at approximately 8:00 a.m., thanking the members for their participation. Member introductions were followed by a brief discussion of the Committee's Charge. The Committee noted that the Charge from the Selectmen does anticipate analysis of need and options, and a set of recommendations. The initial timeline assumes 1) a report out to Town Meeting confirming that the Committee has been formed 2) a number of public outreach/engagement activities 3) a presentation and feedback exercise during the fall State of Town 3) a report to the Selectmen before the end of the year, and 4) potential votes to implement program/s during March, 2020 Town Meeting.

Approach/Initial Focus

Jennifer invited a discussion of key issues and topics that need to be considered, and the process by which the Committee will undertake its work. The Committee acknowledged that although its Charge is fairly narrowly focused on opportunities to use tax policy to preserve and promote economic diversity, the nature of the discussion will naturally tend to invite conversation about broader public policy questions (e.g., housing policy, social service support systems/programs, zoning and land use policy, etc.). The Committee recognizes the interrelationships between tax policy and these other policies, will ensure that issues raised will be communicated to the proper committees, and will attempt to maintain its focus on property tax relief possibilities.

Existing Programs

The Committee acknowledged the need to understand the property tax relief programs currently in place. The Committee agreed to focus its next meeting on a more detailed examination of existing programs, including not only basic program structure but also participation rates, holes/unmet needs, budgetary impact/cost and flexibility available to fine-tune criteria.

Defining Need

The Committee wrestled with the question of defining the goal of any program/s that may be recommended. The Committee acknowledged that there will be many viewpoints regarding the purpose that any contemplated Town programs ought to serve. Based on previous Town discussions, we anticipate that some residents will be receptive to programs that shift at least a modest portion of the tax burden based on ability to pay (e.g., the Sudbury means-tested program). Others will be willing to consider options that are broader in their impact (e.g., the Residential Exemption). And others start from the view that the current property tax system is progressive in nature and that limited town intervention is required. The task of defining need is further complicated by a number of factors including matters of personal privacy and the lack of access to income and asset data. There was also consensus to better understand the needs of renters and how various programs, existing and contemplated, address or fail to address the needs of this population. The Committee agreed that problem definition needs to be one of its initial tasks, and one that will be the focus of the Committee's third meeting.

Private Funding

Kenny Mitchell explained the effort that was undertaken to raise private funds as part of the school building planning process. The folks involved in fundraising are contemplating a number of models for making the most effective and efficient use of private contributions. Kenny is hopeful that the Property Tax Study Committee's report and recommendations will help guide decisions about the role of private funds.

Organization/Facilitation

The Committee accepted Jennifer's offer to serve in the role of meeting convener and facilitator.

Working Teams

There was support for the idea of forming smaller working teams to focus on specific topics, so that the Committee can advance its work more efficiently. An initial Working Team list was developed:

1	Outreach	Jennifer, Gina, Sara
2	Data Collection & Reporting	Brendan, Ellen, Carolyn
3	Researching Programs of Other Towns	Gina, David, Tim
4	Legislative Research/Engagement	Sara, Kenny, Tim, David
5	Role of Private Funds	Kenny
6	Need Determination	Carolyn, Jennifer, Brendan

Administration

Tim provided a high-level overview of the Open Meeting Law, with a focus on e-mail dos and don'ts. Tim will circulate an OML primer. The Committee agreed to rotate responsibility for meeting minutes. Meeting agendas, minutes and key background materials will be posted on a dedicated page on the Town's website. A dedicated email address for the group will be created and added to the webpage and outreach efforts.

Meeting Schedule

The Committee will generally meet in the morning at 8:00 a.m., with a 9:30 a.m. hard stop. The next two meetings are scheduled for Friday morning, March 29th and Thursday morning, April 11th.

Respectfully Submitted: Tim Higgins

Date Approved: _03/29/19_____