

Brookline Advisory Committee
Human Services Subcommittee Hearing
WARRANT ARTICLE 6
March 29, 2021

Introduction

The Human Services Subcommittee of the Brookline Advisory Committee held a duly noticed virtual public hearing on Warrant Article 6 on Monday, March 29, 2021, beginning at 5:15 pm. In attendance were the Town of Brookline's Chief Assessor Rachid Belhocine and the four Subcommittee members: Kim Smith (chair, TMM 6), David-Marc Goldstein (TMM 8), Susan Granoff (TMM 7), and Claire Stampfer (TMM 5).

Summary

Article 6 is an annual Warrant Article to increase state-mandated local property tax exemptions for certain classes of qualifying individuals. The Subcommittee recommends FAVORABLE ACTION on WA 6 by a vote of 4-0-0.

Background

This Article would allow the Town to continue its current practice of increasing state-mandated property tax exemptions for several classes of qualifying taxpayers, including disabled veterans, blind persons, low-income and low-asset elderly, and low-asset surviving spouses. The Town is required by state law to give these taxpayers, if eligible, a basic property tax exemption in the amount specified in Chapter 59, Section 5, of the Massachusetts General Laws and for which the Town is reimbursed by the state (fully for the elderly exemption and partially for the others). State law provides for a local, optional, annual increase in the mandated exemptions of up to 100%. The percentage increase must be uniform across all the exemption classes and is paid out of the Town's tax abatement overlay reserve account. The proposed increases, which require annual re-authorizations, are recommended by the Board of Assessors and have been approved each year by Town Meeting since FY1989.

Discussion

During the past seven years, veterans have constituted an average of 54% of the recipients of these exemptions, the blind 32%, the elderly 10%, and surviving spouses 3%. These percentages do not reflect the proportional distribution of these demographic groups among Brookline's population (e.g., seniors make up over 20% of Brookline's population, veterans and blind persons considerably less). Note that the exemptions for veterans and blind taxpayers do not have any income or asset cap requirements, unlike those for the elderly and surviving spouses, which may explain these disparities.

The table below shows, for each category: the number of Brookline taxpayers who received an exemption in FY21; the basic dollar amount exempted under state law; and the additional exemption amount proposed in this Warrant Article (which, in all categories, doubles the original basic amount).

Description	Ch.59, §5 Clause	FY2021 # Granted	Basic Amount Exempted	Proposed Amount Exempted
Surviving Spouse	17D	2	\$175	\$350
Veteran (10% disability)	22	44	\$400	\$800
Veteran (loss of one hand, foot, or eye)	22A	0	\$750	\$1,500
Veteran (loss of two hands, feet, or eyes)	22B	0	\$1,250	\$2,500
Veteran (special housing)	22C	0	\$1,500	\$3,000
Veteran (certain widows of soldiers)	22D	0	\$250	\$500
Veteran (100% disability, cannot work)	22E	11	\$1,000	\$2,000
Blind	37A	31	\$500	\$1,000
Elderly	41C	11	\$500	\$1,000

The actual annual costs of these additional exemptions have been steadily decreasing in recent years, dropping from \$62,000 in FY15, when there were 126 Brookline exemption recipients, to approximately \$55,000 in FY19, when the number of recipients was 110. In FY21, the estimated costs of the additional exemptions are \$49,950 and the number of recipients is 99.

The Subcommittee discussed with Chief Assessor Belhocine possible reasons for this falloff. He suggested that an increase in deaths among veterans during this past year may be a contributing factor, as well as the increased difficulty in doing outreach programs while following COVID-19 social distancing requirements, both of which together may explain the decrease in exemptions granted in FY21. For example, the twice-a-year outreach meetings with seniors usually conducted by the Chief Assessor at the Senior Center had to be done virtually this year. Similarly, fliers on these exemptions that are typically found at the Town's public libraries and Senior Center were not accessible to the public this past year. Currently, the burden is on the taxpayer to find out about available tax assistance programs and to apply for them each year before the April 1 deadline. One of the Subcommittee members suggested that the Town send out the one-page summary of all of the Town's property tax assistance programs that is available on the Town website with the annual town census each January, to reach out to taxpayers who may not realize that these programs exist or that they qualify for them. Mr. Belhocine agreed that this was worth pursuing.

Subcommittee Recommendation

The Subcommittee recommends FAVORABLE ACTION on Warrant Article 6 by a vote of 4-0-0.