

Brookline Advisory Committee

Human Services Subcommittee
2022 Annual Town Meeting
WARRANT ARTICLE 6
March 29, 2022

The Human Services Subcommittee of the Brookline Advisory Committee held a virtual public hearing on Warrant Article 6. Attending were the Town of Brookline's Chief Assessor Rachid Belhocine and Subcommittee members: Susan Granoff, Chair, Donelle O'Neal, Katherine Florio, David-Marc Goldstein.

Summary:

Article 6 is an annual Warrant Article to increase state-mandated local property tax exemptions for certain classes of qualifying individuals. The Subcommittee unanimously recommends FAVORABLE ACTION on Warrant Article 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:

The table below shows, for each category: the number of Brookline taxpayers who received an exemption in FY22; the base dollar amount exempted under state law; and the additional exemption amount proposed in this Warrant Article (which, in all categories, doubles the original base amount).

Description	Base Amount	FY2021 # Granted	FY2022 # Granted	Total \$	Proposed \$ amount additional
Surviving Spouse	175	2	2	350	350
Veterans	400	44	40	1,600	1,600
Veterans with 100% disability	1,000	11	8	8,000	8,000
Blind Persons	500	31	28	14,000	14,000
Elderly	500	11	10	5,000	5,000
Total:		99	88	43,500	43,500

During the past eight 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 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 were \$49,950 and the number of recipients was 99. For FY22 the estimated cost is \$43,350, with 88 participants. Exemption recipients are down 11% compared to FY21 and the total cost to the Town is down 13%.

The Subcommittee discussed with Chief Assessor Belhocine possible reasons for this falloff. He suggested that an increase in deaths among veterans during recent years may be a contributing factor, as well as the increased difficulty in doing outreach programs during the COVID-19 pandemic. 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. 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. However, this year the Town Census still has not been mailed out to residents, and the deadline to apply has passed.

Recommendation:

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

Yes:

Granoff
O'Neal
Florio
Goldstein