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CITY OF GARDNER
MASSACHUSETTS 01440-2630

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CITY COUNCIL



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CITY CLERK'S OFFICE
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, December 7, 2020 at 7:00 p.m.** via Zoom 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 2021. Interested parties desiring to offer testimony may submit their comments in writing to the City Clerk at agnelli@gardner-ma.gov or register in advance for this Zoom hearing at <https://tinyurl.com/Gardner2020Tax>. After registering, a confirmation email containing information about joining the hearing will be sent to the registrant.

ALAN L. AGNELLI
CITY CLERK

CITY OF GARDNER
OFFICE OF THE BOARD OF ASSESSORS

95 Pleasant Street
City Hall, Room 226, Gardner MA 01440-2688

Celia Jornet, MAA
City Assessor



Tel: 978-630-4004
Fax: 978 630-4080
Email: cjornet@gardner-ma.gov

November 24, 2020

Re: Tax Classification Hearing

Dear City Council Members:

At today's Board of Assessor's meeting, the Board unanimously voted for a residential factor of "1", taxing all classes of property (Residential, Commercial, Industrial and Personal Property) at the same rate.

The Board believes that a shift in the tax rate, increasing the rate for Commercial, Industrial and Personal Property is inadvisable at this time. City Boards and Agencies are working hard to attract new businesses to the City, especially small businesses to the downtown area. The Board believes that such a shift would be adverse to the goals that City officials are attempting to achieve.

Sincerely,

Celia Jornet, MAA
City Assessor, Gardner

CIP SHIFT	MRF	RES%	CIP%	RES TAX* RATE	CIP TAX RATE	* Based on FY20 Tax Rate
1	100.0000%	80.7072%	19.2928%	19.74	19.74	100.0000%
1.25	75.8840%	75.8840%	24.1160%	18.56	24.68	100.0000%
1.5	71.0608%	71.0608%	28.9392%	17.38	29.61	100.0000%

CLASS (A)	FULL & FAIR VALUE (B)	% Share (C)
1 Res	1,175,288,183	80.7072%
2 Comm	130,856,217	8.9859%
3 Ind	63,236,000	4.3424%
4 PP	86,856,696	5.9645%
	1,456,237,096	100.0000%

CIP % 19.2928%

Maximum Share of Levy for Classes Three, Four and Personal Property: 150% * 19.2928% (Lines 2C + 3C + 4C) = 28.9392% (Max % Share)

Minimum Share of Levy for Class One: 100% - 28.9392% (Max % Share) = 71.0608% (Min % Share)

Minimum Residential Factor (MRF): 71.0608% (Min % Share) / 80.7072% (Lines 1C) = 88.0477% (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7: 88.0477%

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
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%	19.74
2021	1,456,237,096	1,175,288,183	130,856,217	63,236,000	86,856,696	80.7072%	19.2928%	

FY21 Tax Rate not Set

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

FY2021	Parcel Counts	Percent of Total	FY2021 Parcel count
Residential			
Single Families	4080		6207 Residential Parcels
Condos	543		24 Chapter Land Parcels
2 & 3 Family	808		65 Mixed Use Parcels
4+ Family	198		295 Commercial Parcels
Manufactured Home Parks	2		134 Industrial Parcels
Mixed Res	22		6725 Total Taxable RE Parcels
Res. Vacant land	572		
Total Residential	6225	92.57%	
Commercial			
Chapterland	24		
Mixed Comm	46		
Commercial	295		
Total Commercial	365	5.43%	
Industrial			
Mixed Ind	1		
Industrial	134		
Total Industrial	135	2.01%	
Total Parcels	6725		

397 Exempt Parcels

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
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	205,881	19.74	4064.09
2021	853,053,400	4020	212,200		

FY2020 Average Single Family Homes (Northern Worcester County)

	Avg. Value	Tax Rate	Avg. Tax Bill	Rank**
Ashburnham	266,516	20.10	5,356.97	166
Fitchburg*	212,470	19.71	4,187.78	244
Gardner	205,881	19.74	4,064.09	251
Athol	174,282	17.18	2,994.16	315
Lunenburg	332,447	18.12	6,023.94	119
Leominster	282,884	17.98	5,086.25	178
Westminster	290,751	17.55	5,102.68	175
Winchendon	205,866	16.28	3,351.50	306
Phillipston	226,551	16.94	3,837.77	270
Templeton	226,163	16.83	3,806.32	273
Hubbardston	278,987	14.82	4,134.59	248

* Fitchburg adopted a single tax rate eff FY2020

Gardner FY2020 Average Single Family Home Assessment \$205,900

Gardner FY2021 Average Single Family Home Assessment \$212,200

** Rank of average tax bill in Massachusetts of 331 municipalities

DLS did not include the following communities

Barnstable
Boston
Brookline
Cambridge
Chelsea
Concord
Everett
Harvard
Hopkinton
Malden
Nantucket
Provincetown
Reading
Somerville
Sudbury
Tisbury
Truro
Waltham
Watertown
Wellsfleet

Top 10 Taxpayers Real Estate		FY2021	Class
		Assessment	
1	Cedar Timpany LLC (Timpany Blvd shopping plaza)	9,717,200	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)	6,466,400	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)	4,229,600	Com
10	Cedar Hills LLC	4,084,600	Ind
Top 10 Taxpayers Personal Property			
1	Mass Electric	16,871,917	
2	Unitil	15,730,682	
3	Terra Therm Inc	8,415,407	
4	National Grid	7,782,351	
5	Comcast	6,023,293	
6	West Street Solar LLC	4,049,063	
7	Clark Road Solar	3,668,359	
8	Verizon New England	2,436,500	
9	Heywood Solar PGS LLC	1,998,984	
10	Hannaford	1,898,964	

Top 10 Taxpayers Apartment/Manufactured HomeCq		FY2021	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	Garden Gate US LLC		3,509,500
5	JKS Gardner LLC		3,195,300
6	Rodgers Family Holdings		2,926,800
7	Kuma Gardner LLC		2,740,200
8	Meadowbrook Village LLC		2,700,200
9	HW3 Housing Assoc Limited Partnership		2,602,700
10	Gardner MA LLC		1,893,200
Top 10 Taxpayers Commercial/Industrial			
1	Cedar Timpany LLC		9,717,200
2	Wal Mart		6,668,500
3	Urquhart Family LLC		6,466,400
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)		4,229,600
7	Simrah Gardens LLC (Price Chopper)		4,044,700
8	Advanced Realty LLC		3,835,300
9	34 Sanborn LLC		3,696,900
10	New England Wooden Ware		3,428,500



Greater Gardner Chamber of Commerce
29 Parker Street, PO Box 1381
Gardner, MA 01440
(978) 632-1780

November 24, 2020

TO: Celia Jornet, City Assessor
City of Gardner

FROM: Carol Jacobson, President & CEO
Greater Gardner Chamber of Commerce

RE: SPLIT TAX RATE

I recently received notice of the December 7th public hearing during which the subject of maintaining the City's current flat tax rate vs. the introduction of a split tax rate will be discussed. I will not be available to attend, however feel it is important to share the Chamber's views regarding a potential split rate.

The Greater Gardner Chamber of Commerce represents roughly 300 area businesses, the majority of which are Gardner based; many are small businesses. As a collective voice for our region's business owners, it is the Chamber's position that a split rate resulting in an increase in the tax rate paid by area businesses could not only hamper the city's ability to attract new business, but could also result in the loss of businesses/employers currently located in the city.

This year has posed extraordinary challenges for business owners and managers trying to navigate through the pandemic -- many experiencing significant reductions in revenues along with myriad other hardships. The Chamber of Commerce believes that the additional financial burden that would result from a split tax rate at this time would likely have an unintended but significant negative effect.

Thank you for your time and attention.

Sincerely,

Carol Jacobson