

## LOCAL OPTION LOCAL INCOME TAX COMMITTEE



*Standing from left: Reinier Beeuwkes, Paul Horwitz, John Mannheim, Patrick Sinnott; Seated from left: Donato Barcco, Jonathan Keyes, Chair; Nancy Cronin*

The LOLIT Committee's 2010 work culminated in the passage of Article 33 at Town Meeting. Article 33 requested the Board of Selectmen to ask State Representatives to file and seek passage by the General Court of legislation to give cities and towns the choice of adopting a local income tax on residents, the proceeds of which would be applied solely to reduce the local residential property tax. The vote in favor of Article 33 in no way indicated that the Town would adopt a local income tax, but simply meant that Town Meeting felt that this option should be available to local communities statewide. In mid-May the Selectmen sent Senator Fargo and Representative Atkins a letter informing them of this Town Meeting action and advising them that the request for filing the legislation would follow in the autumn with an initial draft of the proposed legislation. The committee then completed the draft legislation and sent it to the Selectmen. In mid-November the Selectmen sent the draft bill to our legislators with a request to file it on behalf of the Town of Concord.

The Committee is well aware that a single bill filed by the Town of Concord to make a major change in State taxation law has no chance of passing. Questions about its constitutionality would also affect its passage. But it is a beginning.

The passage of such legislation will require a groundswell of support from other communities requesting similar

action by the State legislature. That is the strategy the committee is now pursuing – to contact other communities to persuade them of the importance of this concept, and to assist them in making their own formal requests to their legislators; and educating other organizations, the General Court, and the public at large. The Committee is aware that this is only the start of a long term project but is grateful that Town Meeting has allowed a beginning to be made.

For further information about the committee and this issue go to: [concordma.gov/boards and committees/local option local income tax committee](http://concordma.gov/boards_and_committees/local_option_local_income_tax_committee).

## BOARD OF ASSESSORS



*Rear from left: James Phelps, Tory Lambert, Mark Engerman, Wm. Bruce MacAlpine; Front from left: Bill Jaros, David Karr, Lynn Masson, Assessor; Jim Sommer*

The Board of Assessors began 2010 by processing 144 abatement applications, completing all but one of them before the end of the Fiscal Year. The Board granted an abatement in whole or in part for 55% of the applications. \$140,792 was abated, 0.21% of the tax levy, representing valuation adjustments of \$10.8 million on an assessed valuation base of \$5.045 Billion.

The remainder of the year was devoted to the Fiscal Year 2011 Interim Year Adjustment valuation based upon Calendar Year 2009 sales (a January 1, 2010 valuation date for the assessment of taxes in the fiscal year beginning July 1, 2010). The board met twice a month for most of the year.