



## Watertown City Council

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### ELECTED OFFICIALS:

Mark S. Sideris,  
Council President

Vincent J. Piccirilli, Jr.,  
Vice President &  
District C Councilor

John M. Airasian  
Councilor At Large

Caroline Bays  
Councilor At Large

John G. Gannon,  
Councilor At Large

Anthony Palomba,  
Councilor At Large

Nicole Gardner,  
District A Councilor

Lisa J. Feltner,  
District B Councilor

Emily Izzo,  
District D Councilor

### RESOLUTION AUTHORIZING A PETITION FOR SPECIAL LEGISLATION REGARDING ADOPTION OF AN ACT RELATIVE TO PROPERTY TAX CLASSIFICATION

RESOLUTION # 91

2022 - R - 91

**WHEREAS:** The City of Watertown is undergoing substantial growth in large-scale commercial and industrial development; and

**WHEREAS:** Residents of Watertown have embraced residential, commercial, and industrial development benefitting the entire region while tolerating the negative impacts from that growth; and

**WHEREAS:** Watertown has adopted Chapter 200 of the Acts of 1988, amending M.G.L. c. 58, § 1A, to allow cities and towns to give Residential property taxpayers greater tax relief by adopting a shift of up to 175% of the property tax burden from Residential taxpayers to the Commercial, Industrial and Personal Property (CIP) taxpayers, provided certain parameters are not exceeded; and

**WHEREAS:** Pursuant to Chapter 200, Commercial/Industrial/Personal Property taxpayers cannot pay more than 175% of their full and fair cash value share of the tax levy, and Residential taxpayers must pay the greater of 50% of their full and fair cash value share of the levy or the lowest percentage share of the tax levy they have paid since classification began; and

**WHEREAS:** In fiscal year 2022, Watertown's CIP percentage share grew by 2.48%, from 21.87% to 24.35%. With the allowable 175% shift, the CIP's percentage share of the levy would have been 42.61% with the Residential share being 57.39%, thus triggering the lowest historical residential percentage since certification at 61.2420% and creating the inability to shift 175%; and

**WHEREAS:** In fiscal year 2022, \$7.8 million in new growth was generated with 92.9% coming from the CIP. Due to the lowest residential historical residential percentage floor, a 55% share of \$7.8 million new growth was borne by the residential class; and

**WHEREAS:** Future projections of commercial and industrial new growth will continue to outpace residential development and the inequity of being unable to shift 175% will continue to burden and exasperate the residential class; and

**WHEREAS:** To help the City continue and grow a diverse, equitable, and inclusive residential class, commercial and industrial classes need to be assessed their share of the impacts of such future development.

**NOW THEREFORE BE IT RESOLVED:** That the City Council of the City of Watertown hereby authorizes the filing of a petition with the General Court for special legislation to allow for adoption of new minimum residential factor of 50% for fiscal years 2023, fiscal year 2024, fiscal year 2025 provided the percentage of total tax levy imposed on any class of real or personal property does not exceed 175%, as follows:

An Act Relative to Property Tax Classifications in the City of Watertown

SECTION 1. Notwithstanding section 1A of chapter 58 of the general laws or any other general or special law or rule or regulation to the contrary, the commissioner of revenue shall further adjust the minimum residential factor of the city of Watertown determined under the third sentence of the second paragraph of said section 1A for fiscal years 2023, 2024 and 2025, if adoption of such factor for any such year would otherwise have been determined through application of the percentage limitation contained in subpart (b) of said third sentence. The new minimum residential factor for such year shall be: (i) for fiscal year 2023, 50 per cent, subject to such adjustment upward as may be required to provide that the percentage of the total tax levy imposed on any class of real or personal property shall not exceed 175 per cent of the full and fair cash valuation of the taxable property of that class divided by the full and fair cash valuation of all taxable real and personal property in the city of Watertown; (ii) for fiscal year 2024, 50 per cent, subject to such adjustment upward as may be required to provide that the percentage of the total tax levy imposed on any class of real or personal property shall not exceed 175 per cent of the full and fair cash valuation of the taxable property of that class divided by the full and fair cash valuation of all taxable real and personal property in the city of Watertown; and (iii) for fiscal year 2025, 50 per cent, subject to such adjustment upward as may be required to provide that the percentage of the total tax levy imposed on any class of real or personal property shall not exceed 175 per cent of the full and fair cash valuation of the taxable property of that class divided by the full and fair cash valuation of all taxable real and personal property in the city of Watertown.

SECTION 2. This act shall take effect upon its passage.

AND BE IT FURTHER RESOLVED that the General Court may make clerical or editorial changes of form only to the proposed special act, unless the City Council approves such changes as are consistent with the public purposes of this petition prior to enactment by the General Court.

Nirah N. Gould

Council Member

I hereby certify that at a regular meeting of the Town Council for which a quorum was present, the above Ordinance was adopted by a vote of 9 for, 0 against, and 0 present on August 9, 2022.

Marilyn W. Pronovost  
Marilyn W. Pronovost, Council Clerk

Mark S. Sideris  
Mark S. Sideris, Council President