

CITY OF NORTH ADAMS  
City Clerk's Office  
November 18, 2015

I hereby notify that at twelve noon today the following items of business have been filed with this office and will be acted upon at the meeting in the City Council Chambers at City Hall, Tuesday evening November 24, 2015 at seven-thirty o'clock according to Section 8, Rules and Orders of the City Council.

Marilyn Gomeau  
City Clerk

REGULAR MEETING OF THE CITY COUNCIL  
November 24, 2015

Roll Call  
Moment of silent prayer  
The Pledge  
Approval of the minutes of *November 10, 2015*

**PUBLIC HEARING**

**8717-34-a** *Mayor's communication #35-a requesting the tax rate be set for FY'16.*

**CLOSE PUBLIC HEARING**

**8717-34-a** *An Order establishing the percentages of tax levy to be borne for the various classes of property for FY'16.*

**11,407-1** *Mayor's communication #38 recommending the appointments to the Arts Commission.*

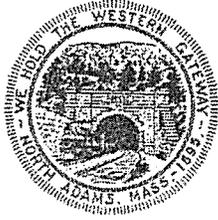
**CORRESPONDENCE**

**LICENSES**

An application submitted by Tracy Jackson, 37 Meadow Street to drive taxi for RJ Taxi.

**OPEN FORUM**

**COUNCILOR & MAYOR'S CONCERNS**



CITY OF NORTH ADAMS, MASSACHUSETTS

November 24, 2015

Office of the Mayor  
Richard J. Alcombright 35-A

To: North Adams City Council  
Re: Tax Classification – FY2016

Dear Honorable Members:

Tonight you will be voting on establishing the CIP shift which sets the percentages of tax levy of the different classes of property; residential as well as commercial, industrial and personal property (CIP).

Within the attached tax package, you will find all pertinent information as to process, valuations, tax rates and tax levies, (current and historic). As in past years, I will review the information and the City Assessor and Administrative Officer will be available at the meeting to aid in answering any questions.

Based on factored assumptions, the FY2016 tax levy will be \$15,732,057 an increase in levy of 4.75% over FY2015 which represents the legislated 2.5% increase plus new growth. I am recommending that we maintain the CIP shift at 1.71. The increase in rates (per \$1000 valuation) is as follows:

- Residential – from \$16.69 to \$17.39 (approximately \$65.00 annual increase on a single family home valued at \$134,500)
- CIP – from \$36.03 to \$37.93

As we establish this CIP shift tonight, we are assuring our community that we will be able to provide services at acceptable levels.

I respectfully ask for your support of this tax package.

Sincerely,

Richard J. Alcombright  
Mayor

## SETTING THE TAX RATE

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The process of setting the tax rate involves a number of steps. Assessors first determine the value of each parcel of property and classify all property into four classes of real and personal property. The classes of real property are residential, open space, commercial and industrial. Once Assessors have calculated the total assessed value of all real and personal property, they submit the Total Valuation of all property (FORM LA-4) to the Division of Local Services. The Division determines and computes the minimum residential factor for the community. This information is sent to the Board of Assessors on the Minimum Residential Factor Computation Form (FORM LA-7) with a blank copy of the Tax Allocation Form (FORM LA-5). There must then be a public hearing to decide whether or not all classes of property should be taxed at the same rate.

Chapter 40, Section 56 allows communities to tax commercial and industrial real property and personal property at a higher rate than residential and open space real property. At the public hearing, the Board of Assessors presents information on the fiscal effects of the various alternatives. After input from interested citizens, the Board of Selectmen, Town Council, or the City Council, with approval from the Mayor, makes the decision of whether to tax all classes of property at the same rate.

Chapter 3 of the Acts of 2004 provides relief for those communities in which the maximum shift results in a residential share which is larger than that of the prior year. For those communities, the limits have been raised. They may increase the C.I.P. share of the levy by 175.000% if the residential class is not reduced to less than 50% of its share. This new residential share cannot be less than the residential share in any year since the community's values were first certified at full and fair cash value.

**VALUATION BASE SINCE 2012**

CLASS:	2012	2013	2014	2015	2016
		\$	\$	\$	\$
Class 1 Residential	\$551,439,312	550,494,039	550,177,979	550,769,529	543,776,097
Class 2 Open Space *					
		\$	\$	\$	\$
Class 3 Commercial	\$102,416,830	103,891,550	112,075,190	110,853,671	110,504,423
		\$	\$	\$	\$
Class 4 Industrial	\$24,956,712	24,596,362	24,565,662	20,917,862	21,608,722
		\$	\$	\$	\$
Class 5 Personal Property	\$27,022,460	31,263,993	27,521,697	29,526,989	33,344,021
<b>TOTAL</b>	<b>\$705,835,314</b>	<b>\$710,245,944</b>	<b>\$714,340,528</b>	<b>\$712,068,051</b>	<b>\$709,233,263</b>

\* Because North Adams has not adopted formal guidelines for the designation of Open Space the DOR has requested the City consolidate the land into other land classification codes. For the purpose of this report, commencing with FY 2007, Open Space values have been consolidated to Class 1 Residential values.

**CLASS 1**

- Based upon a residential factor of one, (meaning signal tax rate), the anticipated FY 2016 tax rate would be \$22.18/1000 value. The average signal family tax bill would be \$2,983.61 an increase of 27.55%.

TAX RATE RECAPITULATION INFORMATION

CITY OF NORTH ADAMS – Property Tax Levy

The property tax levy is the revenue a community can raise through real & personal property taxes.

**YEAR OVER YEAR COMPARISON OF VALUATIONS & TAX LEVIES  
SINCE 2006**

<i>YEAR</i>	<i>VALUATION</i>			<i>TAX LEVY</i>
2006	\$	598,703,101	\$	9,199,382
2007	\$	659,151,904	\$	9,652,561
2008	\$	722,842,694	\$	10,552,561
2009	\$	731,941,734	\$	11,052,561
2010	\$	727,183,465	\$	11,601,589
2011	\$	714,355,943	\$	12,854,165
2012	\$	705,835,314	\$	13,241,152
2013	\$	710,245,944	\$	13,698,055
2014	\$	714,340,528	\$	14,434,111
2015	\$	712,068,051	\$	15,019,976
<b>2016</b>	<b>\$</b>	<b>709,233,263</b>	<b>\$</b>	<b>15,732,057</b>

**Massachusetts Department of Revenue  
Division of Local Service  
Municipal Databank / Local Aid Section (source)**

**FY2016 Average SIGNAL FAMILY Tax Bill**

<b>FY16 Average Residential Tax Bill Increase</b>			
<b>FY16</b>			
\$354,588,900.00	Residential Value		
2,636.00	Parcel count		
\$134,517.79	Av Res value		
17.12/1000	FY16 Tax rate	(at 1.75 CIP Shift)	
<b>\$2,302.95</b>	<b>Av Res Tax</b>		
17.39/1000			
<b>\$2,339.26</b>	<b>Av Res Tax</b>	(at 1.71 CIP Shift)	
<b>FY15</b>			
\$359,129,500.00	Residential Value		
2,635.00	Parcel count		
\$136,292.03	Av Res value		
16.69/1000	FY15 Tax rate		
<b>\$2,274.71</b>	<b>Av Res Tax</b>		
The increase in the average tax bill will be approx \$28.24 or 1.24 %			<i>(1.75 CIP)</i>
The increase in the average tax bill will be approx \$64.55 or 2.84%			<i>(1.71 CIP)</i>

City of North Adams  
Relationship of Class Values

**ASSESSED VALUATIONS - FY2015 VS. FY2016**

	FY15	FY16	INCR/ DECR
Class 1 Residential	\$ 550,769,529	\$ 543,776,097	\$ (6,993,432)
Class 2 Open Space	\$ -	\$ -	\$ -
Class 3 Commercial	\$ 110,853,671	\$ 110,504,423	\$ (349,248)
Class 4 Industrial	\$ 20,917,862	\$ 21,608,722	\$ 690,860
Class 5 Personal Property	\$ 29,526,989	\$ 33,344,021	\$ 3,817,032
<b>TOTAL</b>	<b>\$ 712,068,051</b>	<b>\$ 709,233,263</b>	<b>\$ (2,834,788)</b>

**This hearing requires a vote on the ADOPTION OD A RESIDENTIAL FACTOR  
pursuant to MGL Chapter 40 Sec. 56.**

Below are factor & tax option to consider:  
Tax burden CIP shift can be up to 175%.

**RESIDENTIAL FACTOR**

**Fiscal Year 2016 tax Rate Options**

CIP Shift	Res Factor	Share Percentages						Levy Amounts					Estimated Tax Rates					
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.71	78.3965	60.1074	0	26.6432	5.21	8.0394	100	9,456,127	0	4,191,526	819,637	1,264,767	15,732,057	17.39	0	37.93	37.93	37.93
1.72	78.0922	59.8741	0	26.799	5.2404	8.0864	100	9,419,425	0	4,216,038	824,430	1,272,163	15,732,057	17.32	0	38.15	38.15	38.15
1.73	77.788	59.6408	0	26.9548	5.2709	8.1335	100	9,382,724	0	4,240,550	829,223	1,279,560	15,732,057	17.25	0	38.37	38.37	38.37
1.74	77.4837	59.4075	0	27.1106	5.3014	8.1805	100	9,346,023	0	4,265,062	834,017	1,286,956	15,732,057	17.19	0	38.6	38.6	38.6
1.75	77.1794	59.1742	0	27.2665	5.3319	8.2275	100	9,309,321	0	4,289,574	838,810	1,294,352	15,732,057	17.12	0	38.82	38.82	38.82

**TAX BASE GROWTH SUMMARY - FISCAL 2016**

## TAX BASE GROWTH SUMMARY - FISCAL 2016

New construction, additions, alternations and business improvements.

	Allowable Adjustments	Value X Tax Rate
Residential	\$ 2,471,800	\$ 41,254
Open Space	\$ -	\$ -
Commercial	\$ 1,381,700	\$ 49,783
Industrial	\$ 886,000	\$ 31,923
Personal Property	<u>\$ 6,308,291</u>	\$ 227,288
<b>TOTAL NEW GROWTH</b>	<b>\$ 11,047,791</b>	<b>\$ 350,248</b>

*New growth value based upon FY2015 tax rates of \$16.69 for R & O and \$36.03 C.I.P.*

## TAX RATES SINCE FISCAL 2006

FISCAL YEAR	R&O	C.I.P.
2006	11.57	28.98
<b>2007 (Reval Year)</b>	11.13	26.62
2008	11.32	26.72
2009	11.71	27.03
<b>2010 (Reval Year)</b>	12.44	27.92
2011	14.00	31.49
2012	14.82	32.83
<b>2013 (Reval Year)</b>	<b>15.30</b>	<b>33.95</b>
2014	15.94	34.54
2015	16.69	36.03
<b>2016 (Reval Year)</b>	<b>17.39</b>	<b>37.93</b>

R & O = RESIDENTIAL AND OPEN SPACE

C.I.P. = COMMERCIAL, INDUSTRIAL AND PERSONAL PROPERTY

IF A SINGLE TAX RATE WERE CHOSEN FOR FY 2016 IT WOULD BE \$22.18



# City of North Adams

In City Council

November 24, 2015

Ordered:

That the Board of Assessors be and is hereby authorized to establish the following percentage of tax levy for the following classes of property for Fiscal Year 2016:

Class 1 - Residential 60.1074%

Class 2 - Open Space 0.0%

Class 3 - Commercial 26.6432%

Class 4 - Industrial 5.21%

Class 5 - Personal Property 8.0394%

AND BE IT FURTHER ORDERED: That a residential factor of .783965 be employed.



CITY OF NORTH ADAMS, MASSACHUSETTS

Office of the Mayor  
Richard J. Alcombright

November 24, 2015

#38

To: North Adams City Council  
Re: North Adams Public Arts Commission

Dear Honorable Councilors:

As you will recall, this Council adopted ordinance Article XXXIV, North Adams Public Arts Commission on September 23, 2014. This Commission is charged to review and approve any work of art that is visually accessible to the public and located on land or structures owned or controlled by the City.

The dynamic of the appointments is also articulated in the ordinance Sec. 2-175 which states in part that, "The Commission shall consist of seven members, all of whom shall have a vote. Membership shall be comprised of residents of the City; five with qualified backgrounds in one or more of, but not limited to, the following areas; the arts, art education, art criticism, museum curation, real estate development, architecture, and two from the City at-large".

I have worked over the past several months, most specifically with Councilor Merrigan to find a slate of very qualified candidate's representative of the above backgrounds to include:

- **Julia Dixon – term to expire May 1, 2016** - Ms. Dixon has a MFA in Visual Arts, was Managing Director for Berkshire Creative and is currently the Creative Economy Specialist for 1Berkshire.
- **Cynthia Quinones – term to expire May 1, 2016** - Ms. Quinones is pursuing her MFA in Poetry, was the Director of Education for Barrington Stage and is currently an English teacher in the Pittsfield Public Schools.
- **Eric Kerns – term to expire May 1, 2017** - Mr. Kerns has a background in Theatre Literature, previously worked as Director of Marketing and Development at the WTF and is currently managing the Redwood Motel/Blackinton Mill projects for Broder Properties.
- **Gail Kolis Sellers – term to expire May 1, 2017** – Ms. Kolis Sellers is a potter and co-owner of River Hill Pottery is an artist-in-residence at the Eclipse Mill, has a strong background in arts education and formed "Art About Town" with her husband Phil.

- **Erica Manville – term to expire May 1, 2018** – Ms. Manville has her Masters in Education with a concentration in Arts Education. She has been a Visual Arts teacher since 2005 and is currently the After School and Community Outreach Coordinator for the North Adams Public Schools.
- **Nancy Ziter – member at-large - term to expire May 1, 2019** Ms. Ziter is the Business Manager for North Adams Public Schools. She previously served as a Business Volunteer for the Arts and was on the Board of Directors for the Icarus Puppet Company, both in San Diego.
- **William C. Blackmer, Jr. – member at-large – term to expire May 1, 2020** Mr. Blackmer is a retired MA State Police Lieutenant and Station Commander. He serves on various boards to include Berkshire County Kids' Place and is a local art enthusiast.

It is with great confidence that I submit these names for our Public Arts Commission and I respectfully request confirmation of all of the above.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard J. Alcombright", written in a cursive style.

Richard J. Alcombright  
Mayor