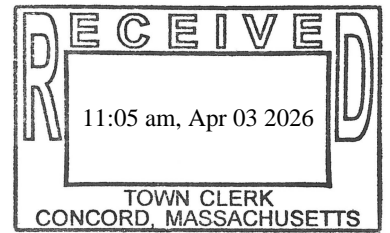


Tax Relief Evaluation Task Force

March 26, 2026

Approved April 2, 2026



Pursuant to a notice duly filed with the Town Clerk, the Tax Relief Evaluation Task Force convened in person and via Zoom at 8:30 AM.

CALL TO ORDER

Ms. Salinger (co-chair) called the meeting to order at 8:30 AM. Task Force members present in person: Mr. Piper and Ms. Quackenbush (co-chair). Mr. Feeley, Ms. O’Neil, and Ms. Sweeney were present on Zoom. Ms. Rovelli (Select Board liaison) was also present in person.

With one revision, the minutes of the March 19 meeting were approved unanimously by members present.

Chair’s Report

Ms. Salinger reported that as of today, we are facing the following timeline:

- This will be the last week for revisions of the Task Force report.
- The goal is for a final, clean draft to be presented for review by Task Force members at next week’s meeting.
- The Task Force will convey the draft to the Concord Assessor for her review, and would ask for her comments within a week so as to be able to make any necessary revisions before April 13.
- At present the plan is still to present to the Select Board on April 13.

Discussion of Draft Report

- Ms. Salinger opened the discussion by highlighting changes made this week:
 - Ms. Quackenbush has updated Chapter 5.
 - Ms. Gurall White’s additional data table, presenting a disaggregated view of Concord’s real estate market has been included, along with a summary narrative.
 - Ms. O’Neil and Ms. Salinger worked with Ms. Rovelli and the Concord Assessor to identify how each of the alternative property tax relief options are funded, either via the residential property tax rate or the town’s overlay account. Both affect the town’s tax rate).
- The Task Force first focused on reviewing the Executive Summary.
- Ms. Salinger and Mr. Piper suggested highlighting a key finding, i.e., that 89% of the burden of paying for the \$3.2 million tax reduction falls on non-qualifying properties, while 11% is borne by qualifying homeowners whose homes are assessed above the \$2.4 million breakeven point.
- Ms. Salinger proposed language to summarize the Task Force’s conclusions. This led to a broad discussion of what is meant by “recommendations to the Select Board,” and what kind of vote or consensus statement the Task Force could include as it wraps up its work.
- Mr. Piper reminded the Task Force that at the March 19 meeting it was agreed by four of the members present that a vote on recommendations was to take place at this week’s meeting. Mr. Piper suggested that a vote of Task Force members need not be binary; instead, the Task Force could consider a number of alternatives.
- Mr. Feeley asked Ms. Quackenbush to prepare an analysis that breaks down the \$3.2 million tax reduction in terms of *share of dollars* going to very low- (below \$100,000), remaining low (between \$100,000 and \$150,000), and high-income (over \$150,000) homeowners. Currently, the report breaks this out in terms

of shares of various categories of *residential parcels* bearing the cost. The Task Force agreed to hold off taking a poll on recommendations until after this analysis is presented.

- Ms. Salinger agreed to draft a set of polling options for next week's meeting.
- Ms. Salinger suggested that changes to the RTE should be conditioned on adjustments in the overall package of property tax relief options, property tax relief education, and property tax relief advising to homeowners. She noted that adoption of Clause 41C½ is a longer term process that would likely take at least a year, possibly two, for Select Board deliberation, public education, including a motion on the Town Meeting warrant, and votes by Town Meeting and municipal elections. This, plus any other changes or additions to the Senior Means-Tested Exemption, the Hugh Cargill Trust Property Tax Relief Program, and an affordable housing option for landlords to benefit eligible renters suggest that there may be an argument for retaining the RTE while these other adjustments are made.
- Ms. Rovelli offered to explore with the Hugh Cargill Trust whether its tax relief program could be focused on those under the age of 65, similar to the tax assistance program now in place in Eastham.
- Mr. Piper commented that a decision on the RTE and on other tax relief options are not necessarily mutually contingent, noting that renters, other non-qualifying parcels, and homeowners above the breakeven will continue to pay a higher tax rate as long as the RTE is in place.
- Discussion of the Task Force presentation to the Select Board is postponed until all analysis is complete.
- Given that new analysis (and thus write-up) has been requested, Ms. Salinger warned that it may not be possible to have a clean, final report ready for next week's meeting. If that is the case, the timeline may slip for delivering a draft to the Assessor's Office for review and then to the Select Board, necessitating a postponement of the Task Force's presentation to the Select Board until after Concord Town Meeting.

Next Steps

- Ms. Quackenbush will prepare an analysis of the breakdown of the beneficiaries of the \$3.2 million in RTE-related tax relief by income group (very low, remaining low, and high). She will send to Ms. Salinger, who will circulate in advance of next week's meeting.
- Mr. Feeley offered to develop two scenarios to compare and contrast a low-income homeowner with a low-income renter. Mr. Piper offered to coordinate that analysis with him.
- Ms. Rovelli suggested that the Task Force also request the Assessor's Office to provide data on the number of Community Preservation Act surcharge exemptions granted each year.

Public Comment

Mr. Boehm, a member of Concord's Select Board but speaking on his own behalf, noted that there is no single answer on the RTE. He requested the Task Force to 1) include a discussion of the pro's and con's of various property tax relief programs, 2) provide a sense to the Board of how the Task Force members think about these different options, and 3) develop a few profiles of actual residents in town and how they are currently affected by the RTE and what the impacts could be on them of proposed changes.

Mr. Gillis endorsed the idea of focusing tax relief from the Hugh Cargill Trust on homeowners under the age of 65. He also urged the Task Force to differentiate between seeking unanimity around the report's recommendations, which he agrees is extremely important, and taking a vote (or poll) of Task Force members, which need not show a unanimous outcome.

Next Meetings

April 2 8:30 AM

April 13 (evening) Select Board presentation of Task Force's report

The Task Force meeting adjourned at 9:40 AM.