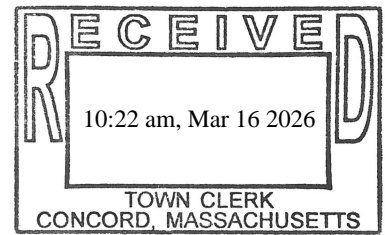


Tax Relief Evaluation Task Force

March 5, 2026

Approved March 12, 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. TF members present in person: Mr. Feeley, Mr. Piper, Ms. Quackenbush (Co-chair). Ms. Gurall-White, Ms. O’Neil, and Ms. Sweeney were present on Zoom. Ms. Rovelli (Select Board liaison) was present in person.

Ms. Salinger notified the Task Force that she had received one public inquiry, asking how many RTE recipients “are truly in need of assistance in paying their taxes” and how many receive the RTE who do not truly need it. Members agreed that the effectiveness and efficiency calculations made by Ms. Quackenbush and Mr. Piper address this question as directly as is possible. The Task Force agreed early on to avoid trying to define what is “fair,” but rather to lay out the distribution of impacts for Select Board consideration.

Report Status

Ms. Salinger had distributed a consolidated draft, excluding Section 5, which will be the impact analysis. Ms. Quackenbush and Mr. Piper said they can have this before next week’s meeting. Ms. Salinger went through the points in the Select Board charge, and noted that the draft report now addresses most of these:

- the effects of the RTE have been quantified
- the draft report covers the impact on renters,
- the experience of other towns is covered in the section prepared by Mr. Feeley and Ms. Salinger
- the report addresses the use of the means tested senior tax exemption and possible changes
- the possibility of a rental exemption under Section 50 is addressed

Using Assessor’s data and the survey responses, the draft report will look at the distribution of RTE costs or benefits by income, age, and house value. However, as noted above the report, will not make a statement on whether the RTE is “fair,” because of the difficulty of defining fairness. Ms. Sweeney noted that the Task Force report is analyzing the effects of the RTE as implemented, but not the fairness of the concept.

Members agreed that the ChatGPT summaries of comments submitted in the survey accurately capture the sentiments of respondents.

Report Enhancements

It would be desirable to get time-series data for recipients of both Hugh Cargill Trust tax relief awards and senior means tested exemptions to see if there has been any change since the implementation of the RTE.

The real estate industry analysis looks good, but Ms. Gurall White will try to obtain time-series data (price increases, number of sales) for Concord by price category. She noted that pressure on the market seems to have shifted from the top end, where prices rose fastest during COVID, to the middle of the Concord market. She described a recent midmarket sale where the final price was \$300,000 over asking price and the top bids had no financing contingency. This further confirms the trend to older home buyers (including those possibly selling a home elsewhere), and the increasing proportion of purchases by individuals who do not need a mortgage.

Ms. Salinger asked if the Task Force should explicitly address the political dimension of the response to the RTE; the opposition reflects dissatisfaction among some residents with financial decision-making by the School Committee and Select Board. The RTE has become a lightning rod for this dissatisfaction.

Mr. Feeley suggested it might make sense to include in the “Findings” section a statement that other towns seem to be addressing the shortage of affordable housing through subsidized housing programs or zoning changes, not via adoption of an RTE. He agreed to draft a bullet point on this.

Members noted that there is some repetition between the appendix and the analytic sections. The appendix provides a full description of the survey methodology. It was generally agreed to cover in the body of the report the most important elements of the survey, showing where it is (and is not) representative of the town. These summary statements would reference the necessary details in the Appendix, rather than repeating them.

The Co-Chair asked to get clarification on the number of units and the number of parcels owned by the Concord Housing Authority. Mr. Feeley agreed to request these.

Recognizing the need for compliance with Public Meeting law, the Task Force discussed the best way to proceed with detailed edits of the report. Members will send their comments on the current draft to Ms. Salinger in “Track Changes” mode, and Ms. Salinger will then develop a consolidated edit. Task Force members and the public can compare these changes with the current draft.

Ms. O’Neil noted that we should separately show the results for the survey questions on attitude to the RTE and attitude to redistribution of tax burden in general.

Members agreed that it is important to have the Assessor review the draft report. Ms. Salinger will request her to meet with the Task Force to discuss her comments. March 19 was suggested as a time for this meeting, but Ms. Rovelli cautioned that the Assessor is in a very busy period resolving abatement requests. Ms. Stone will also be asked if Concord could implement both 41C ½ and a revised senior means tested tax exemption concurrently.

Ms. Quackenbush will analyze the survey data to show the distribution of incomes for respondents who are 60+ years of age.

Ms. Salinger will attempt to have an integrated draft of the report by the next meeting. The Findings and Options for Select Board Consideration would form the basis of the Conclusions and Executive Summary.

Next Meetings

March 12 8:30 AM

March 19 8:30 AM

The Task Force meeting adjourned at 9:53 AM.