AGENDA PACKET

SPECIAL MEETING OF THE CITY COUNCIL
MONDAY, DECEMBER 08, 2025 6:00 PM

EVERETT CITY HALL, 484 BROADWAY, CITY COUNCIL CHAMBERS, 3RD FLOOR
EVERETT, MA 02149

RECEIVED
CITY CLERKS OFFICE
EVERETT, MA
2025 DEC -4 A 11: 28

Posted in accordance with the
provisions of Mass. General Laws
Chapter 30A- Sections 18-25
on 12/4/2025 at 11:28 A
Attest:
Assistant City Clerk

AGENDA

SPECIAL MEETING OF THE CITY COUNCIL
MONDAY, DECEMBER 08, 2025 6:00 PM

EVERETT CITY HALL, 484 BROADWAY, CITY COUNCIL CHAMBERS, 3RD FLOOR
EVERETT, MA 02149

ROLL CALL

PLEDGE OF ALLEGIANCE

PUBLIC HEARINGS

1. **C0357-25** Order/s/ Councilor Stephanie Martins, as President

   An order requesting approval of the adoption of a Minimum Residential Factor of 0.XXXXXX in setting the city's FY 2026 Tax Rates.

   (As this item was first read at the special City Council meeting of 11/24/2025, it shall need to be amended to include the actual FY2026 Minimum Residential Factor (MRF). This amendment shall set FY2026 MRF to 0.774312.)

COMMUNICATIONS FROM HIS HONOR THE MAYOR

2. **C0358-25** Order/s/ Councilor Stephanie Martins, as President

   An order requesting approval of the adoption of a Residential Homeowner's Tax Exemption of 25% in setting the city's FY 2026 Residential Tax Rate

3. **C0359-25** Order/s/ Councilor Stephanie Martins, as President

   An order requesting approval of an appropriation of $6,000,000.00 from the Budgetary Fund Balance (Free Cash) to reduce the FY2026 tax levy

4. **C0360-25** Order/s/ Councilor Stephanie Martins, as President

   An order requesting approval of an appropriation of $750,000.00 from the Water/Sewer Budgetary Fund Balance (W/S Free Cash) to offset FY2026 water/sewer rates.

5. **C0361-25** Order/s/ Councilor Stephanie Martins, as President

An order requesting approval of an appropriation of $250,000.00 from the ECTV Budgetary Fund Balance (ECTV Free Cash) to offset the FY2026 ECTV budget.

ADJOURNMENT

www.cityofeverett.com
(All agendas and reports can be obtained on City of Everett Website)

Respectfully submitted:

Michael J. Mangan

Legislative Aide
Everett City Council Office

CARLO DeMARIA
MAYOR

CITY OF EVERETT - OFFICE OF THE MAYOR
484 Broadway Everett, Massachusetts 02149
☎ 617-394-2270
✎ mayorcarlo.demaria@ci.everett.ma.us

November 18, 2025

The Honorable City Council
City Hall
484 Broadway
Everett, Massachusetts 02149

Dear Honorable Members,

According to the provisions of the City Charter Section 3-5(b), I hereby call a Special Meeting of the City Council as follows:

Date: Monday, November 24, 2025

Location: City Hall Council Chambers

Subject: Tax Rate Hearing

I look forward to seeing you then.

Sincerely,

Carlo DeMaria
Mayor

City of Everett Massachusetts

C0357-25

To: **Mayor and City Council**

From: **Councilor Stephanie Martins**

Date: November 24, 2025

Agenda Item:
An order requesting approval of the adoption of a Minimum Residential Factor of 0.XXXXXX in setting the city's FY 2026 Tax Rates

Background and Explanation:

Attachments:

CITY COUNCIL ..... No. C0357-25

IN THE YEAR TWO THOUSAND AND TWENTY-FIVE

AN ORDER REQUESTING APPROVAL OF THE ADOPTION OF A MINIMUM RESIDENTIAL FACTOR OF 0.XXXXXX IN SETTING THE CITY'S FY 2026 TAX RATES

/s/Stephanie Martins, as President

Be it Ordered: By the City Council of the City of Everett, Massachusetts, as follows:

That, in accordance with the requirements of Chapter 40, Section 56 of the Massachusetts General Laws, as amended by Chapter 369 of the Acts of 1982, the City of Everett hereby considers approving the adoption of the lowest minimum residential factor (MRF) of 0.XXXXXX as determined by the Commonwealth of Massachusetts' Commissioner of Revenue for Fiscal Year 2025 that began on July 1, 2025 and ends on June 30, 2026. Said requirements include a public hearing.

A true copy attest

Sergio Cornelio, City Clerk

Fiscal Year 2026 Classification Hearing

Board of Assessors

Ron Keohan RMA MAA
Chairman

Frank Parker, Member
Millie Cardello, Member

Beninson Pena Director of Assessing MAA
Jeffery DeAngelo Assistant Assessor

Purpose of Classification Hearing

- MGL Ch. 40 Sec. 56 – Allows a shift in the tax burden between property classes from Residential to Commercial/Industrial/Personal Property
  - "The city council together with the mayor's approval in each city, which has been certified by the Commissioner of Revenue to be assessing property at full and fair cash valuation, shall annually first determine the percentages of the local tax levy to be borne by each class of real property as defined in section 2Aof chapter 59 and personal property for the next fiscal year…"
- This does not change the total tax levy for the community; it simply determines the share of the levy to be borne by each class.

What happens after values are Certified by Dept. of Revenue

- Once properties have been classified and certified, the City Council holds a public hearing.

- The Board of Assessors present information to the City Council who then vote whether to establish different rates, **OR** to tax all classes of property at the same rate.

What Happens At the Classification Hearing

- The City Council votes on two different issues:

  1. Selection of the Minimum Residential Factor in order to shift the maximum allowable percentage of the levy onto the commercial, industrial & personal property classes

  2. Adoption of the Residential Exemption

1. Selecting the Minimum Residential Factor

- Approximately 30% of cities and towns have split rates.
- If Everett chooses a single rate, it would be $15.92 for FY26
- If Everett adopts a split rate at the maximum shift (1.75) this would reduce the tax burden on the residential properties from 76% to 58% of the tax levy and increase the C/I/P share from 24% to 42%

The Four Classes of Property

- Residential
- Commercial
- Industrial
- Personal Property

Levy Limit

- Levy Limit - The Maximum amount the city can levy each year. The levy limit can grow each year by 2.5% of the prior year's levy limit plus new growth and any Proposition 2 ½ overrides. When the City Council signs the LA5 form after the classification hearing they also acknowledge that they have been advised of any excess levy capacity for that fiscal year.
- Maximum Allowable Levy - This is the Levy Limit plus Debt Exclusions or other allowable adjustments.
- Override capacity - The difference between the levy limit and the levy ceiling.

LEVY

- The levy for FY2026 approved budget is $133,987,765 The FY2025 approved budget levy was $117,262,518
- Able to raise up to (Levy Limit) $ 191,551,198
- Leaves Excess Levy Capacity of $57,564,433. Again, this year the majority of the increased growth in the tax base was the result of new multifamily construction and various personal property.

Fiscal Year 2026 Levy Limit Calculations

Fiscal Year 2025 Levy Limit	$ 183,889,953
Amended FY 2025 Growth	$ 0.00
2.5% Allowable Levy Increase	$ 4,597,242
FY2026 New Growth	$ 3,063,996
FY2026 Levy Limit	$191,551,198
FY2026 Levy Ceiling	$ 232,582,577
FY2026 Budgeted Levy	$133,987,765

Residential Summary at a 1.75% Shift (MRF = .774312) Rates would be $12.32 Res. & $26.38 CIP

Property	FY25 Val	FY25Tax	FY26 Val	FY26 Tax	Difference
Avg Condo	363,118	$ 1,913	388,437	$ 2,264	$ 351
Avg 1 Fam	581,965	$ 4,405	604,871	$ 5,047	$ 642
Avg 2 Fam	775,912	$ 6,615	812,150	$ 7,607	$ 992
Avg 3 Fam	931,555	$ 8,387	959,017	$ 9,410	$ 1,013

WITHOUT RESIDENTIAL EXEMPTION

Property	FY25 Val	FY25Tax	FY26 Val	FY 26 Tax	Difference
Avg Condo	363,118	$ 4,136	388,437	$ 4,785	$ 649
Avg 1 Fam	581,965	$ 6,629	604,871	$ 7,452	$ 823
Avg 2 Fam	775,912	$ 8,838	812,150	$ 10,005	$ 1,167
Avg 3 Fam	931,555	$ 10,610	959,017	$ 11,815	$ 1,205

Com/Ind/Pers Property Impact

Type	FY25 Tax	FY26 Tax	Tax Change
Convenience	$ 14,368	$ 17,034	$2,666
Assessment	$624,700	$ 645,700	
Fast Food	$ 54,499	$ 64,407	$9,908
Assessment	$ 2,369,500	$2,441,500	
Warehouse	$ 36,312	$ 42,875	$ 6,563
Assessment	$ 1,578,800	$1,625,300	

2. Vote on the Residential Exemption

Mass. General Laws Ch.59 Sec. 5C allows up to a 35% discount (of the average residential value) to owner occupied residential properties:

Exclusions to this exemption are:

- Vacant Land
- Residential properties not occupied as a primary residence by the owner.

The Residential Exemption Calculation

What is the average value of a residential property?

Total Residential Value	$7,151,335,781
Total # of res. parcels	8,736
Average Value of all Res. Property (Includes all Residential improved properties)	$818,606
Value at 25%	$ 204,652
Total # of qualifying parcels	4324
Break-Even Value	$ 1,654,008

Res. Exemption Calculation (Con't)

Total value of Residential Exempt7ions =

$ 204,652 x 4324* = $ 884,915,248

Subtract the Res. Ex. Value from the total Residential Value =

7,151,335,781 – 884,918,248 = 6,266,420,353

Divide the residential levy amount (77,227,457) by the revised residential value = $ 12.32 Res Tax Rate

* number of qualifying residential properties to date

Vote

- Two votes are needed:

1. For a 1.75% shift, a vote for a minimum residential factor of 0.774312 is needed
   This would reduce the residential sectors tax burden from 76% of the levy to 58% of the levy and raise the C/I/P sector from 24% to 42 %
2. 25% Residential Exemption

City of Everett Massachusetts

C0358-25

To: **Mayor and City Council**

From: **Councilor Stephanie Martins**

Date: November 24, 2025

Agenda Item:
An order requesting approval of the adoption of a Residential Homeowner's Tax Exemption of XX% in setting the city's FY 2026 Residential Tax Rate

Background and Explanation:

Attachments:

CITY COUNCIL ..... No. C0358-25

IN THE YEAR TWO THOUSAND AND TWENTY-FIVE

AN ORDER RECOMMENDING THE ADOPTION OF A RESIDENTIAL HOMEOWNER'S TAX EXEMPTION OF 25% IN SETTING THE CITY'S FY 2026 RESIDENTIAL TAX RATE

/s/Robert J. Van Campen, as President

Be it Ordered: By the City Council of the City of Everett, Massachusetts, as follows:

That, in accordance with the provisions of Chapter 59, Section 5C of the Massachusetts General laws, the City of Everett hereby considers adopting a residential homeowner's tax exemption of 25% for Fiscal Year 2025 that began on July 1, 2025 and ends on June 30, 2026.

A true copy attest

Sergio Cornelio, City Clerk

City of Everett Massachusetts

C0359-25

To: **Mayor and City Council**

From: **Councilor Stephanie Martins**

Date: November 24, 2025

Agenda Item:
An order requesting approval of an appropriation of $X,XXX,XXX.00 from the Budgetary Fund Balance (Free Cash) to reduce the FY2026 tax levy

Background and Explanation:

Attachments:

CARLO DeMARIA
MAYOR

CITY OF EVERETT - OFFICE OF THE MAYOR
484 Broadway Everett, Massachusetts 02149
☎ 617-394-2270
✎ mayorcarlo.demaria@ci.everett.ma.us

December 3, 2025

The Honorable City Council
City Hall
484 Broadway
Everett, Massachusetts 02149

Dear Honorable Members:

I hereby submit for your consideration an order to appropriate $6,000,000 from Budgetary Fund Balance (Free Cash) to reduce the FY2026 tax levy.

I recommend your favorable passage of this order.

Respectfully submitted,

Carlo DeMaria
Mayor

December 3, 2025

City of Everett, Massachusetts

CITY COUNCIL

Offered By: _____

Councilor Stephanie Martins, as President

Bill Number:
Bill Type:
Order

Be it
Ordered: BY City Council OF THE CITY OF EVERETT, as follows:

That the sum of $6,000,000 be appropriated from the General Fund Budgetary Fund Balance (Free Cash) to reduce the FY2026 tax levy.

CITY COUNCIL .....No. C0359-25

IN THE YEAR TWO THOUSAND AND TWENTY-FIVE

AN ORDER REQUESTING APPROVAL OF AN APPROPRIATION OF $6,000,000.00 FROM THE BUDGETARY FUND BALANCE (FREE CASH) TO REDUCE THE FY2026 TAX LEVY

/s/Councilor Stephanie Martins, as President

Be it Ordered by the City Council of the City of Everett, Massachusetts, as follows:

That the Everett City Council hereby grants approval of an appropriation of $6,000,000.00 from the Budgetary Fund Balance (Free Cash) to reduce the FY2026 tax levy.

A true copy attest

Sergio Cornelio, City Clerk

City of Everett Massachusetts

C0360-25

To: **Mayor and City Council**

From: **Councilor Stephanie Martins**

Date: November 24, 2025

Agenda Item:
An order requesting approval of an appropriation of $X,XXX,XXX.00 from the Water/Sewer Budgetary Fund Balance (W/S Free Cash) to offset FY2026 water/sewer rates.

Background and Explanation:

Attachments:

CARLO DeMARIA
MAYOR

CITY OF EVERETT - OFFICE OF THE MAYOR
484 Broadway Everett, Massachusetts 02149
☎ 617-394-2270
✎ mayorcarlo.demaria@ci.everett.ma.us

December 3, 2025

The Honorable City Council
City Hall
484 Broadway
Everett, Massachusetts 02149

Dear Honorable Members:

I hereby submit for your consideration an order to appropriate $750,000 from Water/Sewer Budgetary Fund Balance (W/S Free Cash) to offset the FY2026 water/sewer rates.

I recommend your favorable passage of this order.

Respectfully submitted,

Carlo DeMaria
Mayor

December 3, 2025

City of Everett, Massachusetts

CITY COUNCIL

Offered By: _____

Councilor Stephanie Martins, as President

Bill Number:
Bill Type:
Order

Be it
Ordered: BY City Council OF THE CITY OF EVERETT, as follows:

That the sum of $750,000 be appropriated from Water/Sewer Budgetary Fund Balance (W/S Free Cash) to offset the FY2026 water/sewer rates.

CITY COUNCIL .....No. C0360-25

IN THE YEAR TWO THOUSAND AND TWENTY-FIVE

AN ORDER REQUESTING APPROVAL OF AN APPROPRIATION OF $750,000.00 FROM THE WATER/SEWER BUDGETARY FUND BALANCE (W/S FREE CASH) TO OFFSET FY2026 WATER/SEWER RATES

/s/Councilor Stephanie Martins, as President

Be it Ordered by the City Council of the City of Everett, Massachusetts, as follows:

That the Everett City Council hereby grants approval of an appropriation of $750,000.00 from the Water/Sewer Budgetary Fund Balance (W/S Free Cash) to offset FY2026 water/sewer rates.

A true copy attest

Sergio Cornelio, City Clerk

City of Everett Massachusetts

C0361-25

To: **Mayor and City Council**

From: **Councilor Stephanie Martins**

Date: November 24, 2025

Agenda Item:
An order requesting approval of an appropriation of $XXX,XXX.00 from the ECTV Budgetary Fund Balance (ECTV Free Cash) to offset the FY2026 ECTV budget.

Background and Explanation:

Attachments:

CARLO DeMARIA
MAYOR

CITY OF EVERETT - OFFICE OF THE MAYOR
484 Broadway Everett, Massachusetts 02149
☎ 617-394-2270
✎ mayorcarlo.demaria@ci.everett.ma.us

December 3, 2025

The Honorable City Council
City Hall
484 Broadway
Everett, Massachusetts 02149

Dear Honorable Members:

I hereby submit for your consideration an order to appropriate $250,000 from ECTV Budgetary Fund Balance (ECTV Free Cash) to offset the FY2026 ECTV budget.

I recommend your favorable passage of this order.

Respectfully submitted,

Carlo DeMaria
Mayor

December 3, 2025

City of Everett, Massachusetts

CITY COUNCIL

Offered By: _____

Councilor Stephanie Martins, as President

Bill Number:
Bill Type:
Order

Be it
Ordered: BY City Council OF THE CITY OF EVERETT, as follows:

That the sum of $250,00 be appropriated from ECTV Budgetary Fund Balance (ECTV Free Cash) to offset the FY2026 ECTV budget.

CITY COUNCIL .....No. C0361-25

IN THE YEAR TWO THOUSAND AND TWENTY-FIVW

AN ORDER REQUESTING APPROVAL OF AN APPROPRIATION OF $250,000.00 FROM THE ECTV BUDGETARY FUND BALANCE (ECTV FREE CASH) TO OFFSET THE FY2025 ECTV BUDGET.

/s/Councilor Stephanie Martins, as President

Be it Ordered by the City Council of the City of Everett, Massachusetts, as follows:

That the Everett City Council hereby grants approval of an appropriation of $250,000.00 from the ECTV Budgetary Fund Balance (ECTV Free Cash) to offset the FY2026 ECTV budget.

A true copy attest

Sergio Cornelio, City Clerk