



City of Gardner - *Executive Department*  
 Mayor Michael J. Nicholson

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CITY CLERK'S OFFICE  
 GARDNER, MA

October 18, 2022

Hon. Elizabeth J. Kazinskas, Council President  
 And City Councilors  
 Gardner City Hall, Rm 121  
 95 Pleasant St  
 Gardner, MA 01440

RE: Notification of Certification of New Growth

Dear Madam President and Councilors,

I am writing to inform you that the Commonwealth's Department of Revenue has recently certified the City's Form LA-13, thus certifying the amount of New Growth in the City for the current FY2023.<sup>1</sup>

As you are aware, the Commonwealth defines New Growth as properties that are either:

- 1) subject to taxation for the first time
  - a. New items of personal property
  - b. Previously exempt properties that have lost their exemption
- 2) Taxed as separate parcels for the first time
  - a. Subdivided parcels
- 3) Increased in assessed valuation over the prior year due to new construction activity

New Growth, however, does NOT include any increases in valuations due to statutorily required market adjustments or increases in value due to simple upkeep and maintenance.

**Gardner's new growth amount for FY2023 was certified at \$415,336.00**, mainly coming from new construction activity on properties in the City.

This amount is received by the City through real estate taxation due to tax bills being sent to properties based on the increased valuations of properties for the aforementioned reasons. As this money is received through the regular tax billing process, this money falls to the general fund.

We had originally budgeted for \$250,000.00 in New Growth when the FY2023 operating budget was adopted by the City Council in June of 2022. As such, this is very positive for the City financially.

The Administration will be submitting a supplemental budget request to the City Council based off of this increased revenue amount.

Respectfully Submitted,

Michael J. Nicholson  
 Mayor, City of Gardner

<sup>1</sup> "LA" being the designation used by the Department of Revenue Bureau of Local Accounts; Local Accounts: LA