

Freetown Board of Assessors
Minutes of Monday, March 8, 2021
Virtual Meeting – Zoom.us

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2021 MAY 13 PM 1:01
Cheryl A. Motta

Present: Mike Motta and Jeff Field.

Absent: Sue Parker.

Call to order: Mike Motta called the meeting to order at 3:45 p.m. The clerk then read a statement describing orders by the Governor suspending the Open Meeting Law and permitting the holding of meetings via remote participation during the coronavirus pandemic. Also, in conformance with these orders, all votes taken during this meeting were by roll call.

Approval of Minutes

- A motion was made by Mr. Field, seconded by Mr. Motta, to approve the minutes of the open session of the February 24, 2021 meeting. The motion carried unanimously.
- A motion was made by Mr. Field, seconded by Mr. Motta, to approve (but not release) the minutes of the executive session of the February 24, 2021 meeting. The motion carried unanimously.

Staff Report

- a. Personal Property Forms of List have continued to trickle in. E-mail addresses have been copied down from over 110 that were returned on paper; for Fiscal Year 2023 forms (to be mailed January 2022), those for whom we have e-mail addresses will only receive the electronic copy and will be instructed to return electronically. This will cut down on the time spent scanning them in.
- b. The chart of Second Home Personal Property returns was reviewed. Out of 42 potential accounts remaining on the list, 22 forms were returned as of today. Six of the 22 either stated the property had no value or failed to list any useful information. The FAQ from the assessment software was reviewed, which confirmed the software's default setting is to assign a value based on a formula based in part on the overall value of the property, assuming more valuable properties have more valuable furnishings.

Mr. Motta stated that things that function still have value; assigning something no value is an opinion but not the gold standard. Mr. Field suggested valuing based on the software's default setting might be the most fair approach. Two properties in Assonet that are not summer homes were then reviewed to see what the values would be; a \$756,300 home showed its personal property valued at around 8% of the real estate value, and a \$226,200 home showed a personal property value of around 4%. Mr. Motta suggested different factors that may have contributed to the variation in percentage.

The Assistant Assessor stated the basic question was, is it worth going through the effort of assessing and collecting and defending abatement applications for this tax when its maximum return is a little less than \$9,000? Mr. Motta deferred to Mr. Field. Mr. Field did not believe it seemed worth the effort to pursue this. Mr. Motta disagreed, stating our responsibility is to assess the property as provided under the law, not to decide whether or not it's worth doing it. Mr. Field questioned at what point depreciation would make the effort not worth it; Mr. Motta replied that eventually an old microwave breaks and is replaced with a new microwave, so the appliance always has value. Mr. Field did not agree with the software default

method, believing that it treated old furnishings as if they were always new. Mr. Motta stated he had difficulty with the idea of doing nothing. The question was raised as to when this matter should be resolved, and it was noted that a resolution by late April or early May would give time to create the accounts for FY22 if necessary.

- c. It was reported that all but two 3ABC filings were received on time. A motion was made by Mr. Field, seconded by Mr. Motta, to extend the deadline for the two outstanding forms to April 30th. The motion carried unanimously.

Old Business

Additional discussion was held on the exemption and deferral limits previously discussed. Mr. Field reviewed notes provided by the Assistant Assessor and felt that some adjustment would be reasonable. Mr. Field asked about increasing the deferral income limit from \$20,000 to \$40,000; Mr. Motta had not strong feeling. Mr. Motta likewise suggested minor increases to the 41C exemption limit on assets. The Assistant Assessor inquired about adjusting the deferral interest rate – Freetown's is still 8%, some towns have reduced to 4% – but there was no appetite to change the interest rate at this time.

A motion was made by Mr. Field, seconded by Mr. Motta, to submit a warrant article seeking to change the deferral income limit from \$20,000 to \$40,000. The motion carried unanimously.

A motion was made by Mr. Field, seconded by Mr. Motta, to submit a warrant article seeking to change the exemption asset limit from \$28,000 for a single person and \$30,000 for a married couple to \$30,000 for a single person and \$35,000 for a married couple. The motion carried unanimously.

New Business

The proposed budget for FY22 was reviewed, with the following notes:

- Mr. Field asked why there was a significant decrease in the Assistant Assessor salary line. Mr. McCue responded that he makes slightly less per hour than Karen Mello did and also works fewer hours.
- Mr. Field asked why there was a decrease in the Senior Clerk line. This decrease is because a replacement clerk, if hired, would earn less per hour.
- Mr. Motta suggested reviewing the stipend for the Assessors. Discussion was held on the length of time since the last revision, and the possibility that the Assessors would divide up sales inspections as had begun being discussed prior to the COVID pandemic. A motion was then made by Mr. Field, seconded by Mr. Motta, to seek an increase to \$5,000.00 per year (currently \$4,192.00). The motion carried unanimously.

Any Other Business Properly Before the Board

No items were taken up under this heading.

Executive Session

A motion was made by Mr. Field, seconded by Mr. Motta, to enter into executive session to comply with the provisions of any general or special law; specifically, to discuss Real Estate and Personal Property abatement

applications which are not open to public inspection (per M.G.L. Chapter 59, Section 60) and to return to open session afterward. When polled, the members voted as follows: Field – Aye, Motta – Aye.

Results of Executive Session

Results of decisions made were announced as follows:

#020	7 Beech Bluff Road, East Freetown	Granted, with a one-year-only reduction in value of \$61,900.00 and a reduction in tax of \$786.13.
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Meeting Adjourned

A motion was made by Mr. Field, seconded by Mr. Motta, to adjourn. The motion carried unanimously, and the meeting was adjourned at 5:41 p.m.

This is a True Record by me.

Attest: _____
Assistant Assessor