

Freetown Board of Assessors
Minutes of Wednesday, May 19, 2021
Virtual Meeting – Zoom.us

Cheryl A. Sadeck
RECEIVED
FREETOWN TOWN CLERK
2021 JUL - 8 AM 9:00

Present: Mike Motta and Jeff Field were present via Zoom. Paul Sadeck was present at Town Hall.

Absent: None.

Call to order: Meeting called to order at 3:10 p.m. with Paul Sadeck and Jeff Field present. In conformance with these orders, all votes taken during this meeting were by roll call. The meeting was recorded by Mr. Sadeck.

Approval of Minutes

- A motion was made by Mr. Field, seconded by Mr. Sadeck, to approve the minutes of the May 3rd meeting. The motion carried 2-0-0. Mr. Motta was not yet present.

Staff Report

The Assistant Assessor had no general report to make.

Old Business

The first item under this heading was Second Home Personal Property. Since Mr. Motta was not yet present, this item was put on hold until he could be reached to see if he would be coming.

The second item under this heading was to acknowledge the "Owners Unknown" properties. Mr. Sadeck reviewed the information that was provided by the Assistant Assessor prior to the meeting, and the Assistant Assessor explained the process to be followed. Mr. Field asked the values of the properties involved, and the Assistant Assessor called them up and reviewed them. The properties involved were:

- Map 242, Lot 50, 0 Bolton Cedar Swamp, value \$11,700.
- Map 252, Lot 42.01, 0 Braley Road, value \$8,300.
- Map 242, Lot 48, 0 Bolton Cedar Swamp, value \$52,900.
- Map 246, Lot 1, 0 Bolton Cedar Swamp, value \$11,700.
- Map 246, Lot 12, 0 Bolton Cedar Swamp, value \$39,300.
- Map 246, Lot 7, 0 Bolton Cedar Swamp, value \$31,100.

In the cases of the Bolton Cedar Swamp land, Acushnet Saw Mills owns all or nearly all the surrounding land, and has for 100 years or more. When contacted, they did not believe they owned the involved parcels. The deeds for their property were not especially useful in trying to ascertain the owners of the involved parcels. Leads to be obtained from ASM's deeds were followed and were not able to produce any viable results. In the case of the Braley Road property, similar steps were taken and likewise produced no reliable result.

A motion was made by Mr. Field, seconded by Mr. Sadeck, to assess these properties to Owners Unknown. The motion carried unanimously.

New Business

As the Assessors are the appointing authority for the Assistant Assessor, it was necessary to vote on that appointment for Fiscal Year 2022. A motion was made by Mr. Field, seconded by Mr. Sadeck, to reappoint Mike McCue as Assistant Assessor until June 30, 2022. The motion carried unanimously.

Any Other Business Properly Before the Board

No items were taken up under this heading.

Executive Session

No items were taken up under this heading.

Old Business

Mr. Motta joined the meeting at 3:24 p.m., and discussion resumed on the matter of Second Home Personal Property.

Mr. Motta still believed it was necessary to assess this tax.

Mr. Field noted that few people responded to the Form of List (information request), and asked Mr. Motta to clarify if those who did not respond were necessarily barred from filing for an abatement. Mr. Motta responded that they could apply, but they would be stuck with whatever decision the Assessors made – if the Assessors declined to grant an abatement, they would lose an appeal because they did not file; if the Assessors granted an abatement but the taxpayer was not satisfied, they would lose an appeal because they did not file.

Mr. Field referred to the Department of Revenue guidance (“Personal Property Frequently Asked Questions” issued by the Bureau of Municipal Finance Law, revised March 2019) which states, “An example of exempt property involves household furnishings and effects. Household personal property at a person's domicile (primary residence) is exempt from personal property tax. G.L. c. 59, §5, Clause 20. However, household personal property located at other residences is taxable.”

Mr. Sadeck argued that the guidance does not state the tax is required. Mr. Motta argued the first paragraph under the first question addresses this, “The assessors in each city and town assess personal property taxes on all taxable personal property situated within their communities.” This, taken with the section referenced above, in Mr. Motta’s opinion makes the tax required.

Mr. Motta asked about reservations going forward. Mr. Sadeck stated the tax had not been assessed for 40 years. Mr. Motta felt that not assessing the tax was wrong and that the board should not continue being wrong just because it had been wrong for so long. Mr. Field felt there would be pushback as this is rolled out.

Mr. Motta asked the next steps. The Assistant Assessor suggested the board first vote whether or not to assess the tax. A motion was made by Mr. Field, seconded by Mr. Motta, to assess the tax beginning with Fiscal Year 2022. The motion carried 2-1-0, with Messrs. Field and Motta voting yes and Mr. Sadeck voting no.

Mr. Sadeck asked when people impacted by this tax would find out about it. The Assistant Assessor responded that these homeowners received letters in January along with the Form of List; if they ignored the letter, then they will not find out about it until they receive the tax bill.

Mr. Motta stated he appreciated Mr. Sadeck's reservations, but that discovering these sorts of errors is not unusual. Mr. Sadeck noted that the tax has not been assessed since 1980, and that the 40-ish properties on the list will only net around \$8900. He further noted the town had apparently never been in trouble with the state for not assessing the tax for 40 years. In addition, the selectmen recently signed a new rubbish collection contract with Borges Bros. Trucking for \$230,000 more than Republic, the added tax and added expenses will cause grief with the residents. Mr. Motta responded that he understands, but that we should fix mistakes as we find them; the difference was that nobody may have been aware of this tax previously, but now that it's known it should be done properly.

Mr. Motta asked how PK's formula for determining the value works. Mr. Sadeck ran a few calculations reviewing the field cards and the values, and determined that the value appeared to be at or around 2.06% of the value of the property. [See note below.]

A motion was made by Mr. Field, seconded by Mr. Motta, to use the formula values for determining the Second Home Personal Property tax. The motion carried 2-0-1, with Messrs. Field and Motta voting yes and Mr. Sadeck abstaining.

Brief discussion followed on the new solar law and how it impacts some of our prior arguments with solar companies. Mr. Sadeck asked for additional information, and Mr. Motta reviewed the new law and its changes.

At this time, the Assistant Assessor located the specific method used by the PK software for Second Home Personal Property. The value is fixed at 8% of the value of the dwelling itself, not the entire property.

The Assistant Assessor asked specifically about a home identified as a rental home, where the landlord owns a few appliances and the remainder of the furniture is owned by the tenant. Mr. Motta felt the bill should be issued as-is and the landlord could file for an abatement.

Meeting Adjourned

A motion was made by Mr. Field, seconded by Mr. Sadeck, to adjourn. The motion carried unanimously, and the meeting was adjourned at 3:55 p.m.

This is a True Record by me.

Attest: _____, Assistant Assessor