

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

**Absent:** None.

**Call to order:** Meeting called to order at 3:05 p.m. In conformance with these orders, all votes taken during this meeting were by roll call. The meeting was recorded by Mr. Sadeck.

### **Appointments with Guests**

Ernest Frias, owner of the property at 53 Lakeview Lane, met with the Assessors to discuss the second home personal property process. Mr. Frias acknowledged he is a seasonal resident of Hemlock Point, and felt that the second home personal property amounts to taxation without representation, although he understood it was a legal assessment.

Mr. Frias stated he submitted a Form of List for Fiscal Year 2022 and asked if it was reviewed. Mr. Field responded that he thought the point of this meeting was to review the Form of List submitted and discuss the difference between Mr. Frias' opinion of the value and what was assessed.

Mr. Frias asked for information regarding the assessment process. Mr. Motta responded, noting first that everything the Assessors do is governed in some fashion by state law. He stated personal property is taxable, but that the personal property in one's primary residence is exempt. Mr. Motta continued by describing the Form of List process, and that with seasonal homes in particular, the Assessors have the option of compiling an assessment based on an item-by-item review, or by using a percentage of the value of the real estate. Mr. Motta concluded by outlining the abatement process, and emphasizing that the Assessors have no authority to consider applications submitted after the deadline.

Mr. Frias stated he was not asking for preferential treatment, that he understood he did not apply for an abatement on time. He believes property values around Long Pond are already higher than elsewhere in town, and that this tax burdens those homeowners over and above. Mr. Frias stated he has owned his property since 1985 and has not had to file or pay this tax previously; that the Town has not availed itself of this tax before. Mr. Frias believed that the Freetown Assessors have chosen to use the percentage of real estate method rather than the item-by-item review method, which would produce a higher personal property value because of the higher home values. Mr. Motta addressed the importance of submitting the Form of List to preserve rights of appeal.

Mr. Frias asked about the percentage used. The Assistant Assessor did not have the percentage readily available, but believed from prior discussions that it was a percentage of the value of the house itself, not the land, and was around 7% or 8%. Mr. Sadeck performed a rough calculation and arrived at 8.22%.

Mr. Frias discussed the evolution of his property, including his efforts to improve the property. Mr. Frias stated he has no voice in the town's governance since his legal residence is in North Dartmouth; he wants to pay his fair share of taxes, but believes the personal property tax is not right and is not applied fairly.

Mr. Frias thanked the Assessors for the opportunity to be heard. Mr. Motta thanked Mr. Frias for attending the meeting, making his views known, and discussing the matter with the Assessors.

### **Approval of Minutes**

- A motion was made by Mr. Sadeck, seconded by Mr. Field, to approve both sets of minutes of the meeting held January 24, 2022, but to not release the Executive Session minutes at this time. The motion carried unanimously.

### **Old Business**

No items were taken up under these headings.

### **New Business**

A request was received from Nexstar Broadcasting to allow their Fiscal Year 2023 Form of List to be submitted after the March 1st deadline. After brief discussion, a motion was made by Mr. Field, seconded by Mr. Sadeck, to allow Nexstar Broadcasting to submit their Form of List up to May 1, 2022. The motion carried unanimously.

As of the meeting date, no requests were received to delay the filing of Fiscal Year 2023 Forms 3ABC.

### **Any Other Business Properly Before the Board**

The Assistant Assessor noted that at the next meeting, the FY23 budget and any potential warrant articles for the 2022 Annual Town Meeting would be available for discussion.

### **Executive Session**

A motion was made by Mr. Field, seconded by Mr. Sadeck, 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, Sadeck – Aye.

### **Results of Executive Session**

Results of decisions made were announced as follows:

#013 13 Estelle Avenue, East Freetown

Granted, with a complete reduction in value of personal property and a complete reduction of personal property tax (no personal property to assess).

#014	PP-COPART	Granted, with a reduction in value of \$162,000 representing equipment not moved to town until after the assessment date.
#019	53 Lakeview Lane, East Freetown	Application received after the deadline. Ineligible for consideration.
#020	30 Washburn Road, East Freetown	Denied.
#021	20 Algonquin Way, East Freetown	Denied.
#010	13 Estelle Avenue, East Freetown	Granted, with a reduction in value of \$37,225.
#015	78-80 Middleboro Road, East Freetown	Denied.
#018	233-A Middleboro Road, East Freetown	Granted, with a reduction in value of personal property to \$1,000.

### Meeting Adjourned

A motion was made by Mr. Sadeck, seconded by Mr. Field, to adjourn. The motion carried unanimously, and the meeting was adjourned at 4:45 p.m.

This is a True Record by me.

Attest: \_\_\_\_\_  
Assistant Assessor