

Freetown Board of Assessors
Minutes of Thursday, November 5, 2020
Virtual Meeting – Zoom.us

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2020 NOV 24 PM 1:29
J. A. Brown

Present: Jeff Field was present at the Town Hall. Mike Motta and Sue Parker participated remotely.

Call to order: Jeff Field called the meeting to order at 5:38 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. Motta, seconded by Mrs. Parker, to approve the minutes of the September 30th meeting. The motion carried unanimously.
- A motion was made by Mr. Motta, seconded by Mrs. Parker, to approve the minutes of the September 30th Executive Session minutes, but not to release the same. The motion carried unanimously.

Report of Assistant Assessor

The Assistant Assessor reported on the following items:

- a. All Chapter 61A/61B annual applications were received on time except for two. One 61A application for the Skinner Bog on Quanapoag Road was received late. Another 61A application has not been received yet, but a check of the file shows they routinely file in November with a note that Ocean Spray failed to provide information on time. Mrs. Parker was concerned about the application not received. Mr. Motta suggested coming back to this at the next meeting, as he believed there was a provision in the statute that covered late filing. Mr. Field agreed with Mr. Motta to postpone any action. Mr. Motta checked the statute quickly and found that there would not be a problem until 30 days after the actual bills for FY21 are due. There will be an update on this application at the next meeting.
- b. The FY21 inspections are moving forward. The tax rate hearing appears to be on course for November 30th or December 7th. Mrs. Parker asked if that was late, and it was noted that the hearing is usually in mid-November. Mr. Motta was not concerned. Mrs. Parker asked whether Ellen Blanchard has been in, and the Assistant Assessor responded that she has been but hasn't been able to do too much with the tax rate yet as the field work is not done yet. Instead, Mrs. Blanchard has been doing some follow-up inspections out in the field for two accounts that had errors and has been giving notes on some work that has not been completed. In particular, many exempt properties are missing dates for Measure or List work. Mr. Motta noted it was normal for exempt properties to have incomplete Measure/List data, but that tying up the loose ends was a good idea.
- c. Motor Vehicle and Boat excise abatement reports for October were reviewed.
- d. It was noted that when Mr. Field was designated the single signer for bills and payrolls, this had the effect of knocking out Mr. Motta's signature stamp for payroll. Since Mr. Field does not yet have a stamp, this has created problems. A motion was made by Mrs. Parker, seconded by Mr. Field, to designate Mr. Motta as a "back-up" for the single signature. The motion carried unanimously.

- e. Discussion was held on the income and asset limits and interest rate for 41A deferral and 41C exemption programs. Information from other area towns was reviewed, and the discussion was divided by program:
- i. For the 41A program, Freetown currently has an income limit of \$20,000 and charges 8% interest. By statute, Town Meeting can vote to raise the income limit and/or lower the interest rate. It was noted that several towns have increased the income limit to \$40,000 or above, and some have halved the interest rate to 4%, but others have left their levels at \$20,000 and 8%. There was no clear trend. Mr. Field noted that this is a deferral, not a waiver or exemption, and stated he was inclined to look at a higher rate. Consensus was to take time to think about this and revisit it at the next meeting.
 - ii. For the 41C program, Freetown currently has asset limits of \$28,000 for a single person and \$30,000 for a married couple. In this category, there was a much clearer trend of towns adopting higher limits. However, this program being an exemption and not a deferral, the tax is partially waived rather than the collection being delayed. Mrs. Parker suggested providing this information to the selectmen and requesting their input, along with the 41A program. Consensus was to follow this path, and to revisit both subjects in January.

Executive Session

A motion was made by Mrs. Parker, 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 also to discuss strategy with respect to litigation if an open meeting may have a detrimental effect on the government's litigating position, specifically Marie's Way Solar 1, LLC vs. Board of Assessors of the Town of Freetown; Braley Road Solar 4, LLC vs. Board of Assessors of the Town of Freetown; and SunRaise Investments, LLC vs. Board of Assessors of the Town of Freetown; and to return to open session afterward. When polled, the members voted as follows: Field – Aye, Parker – Aye, Motta – Aye.

Results of Executive Session

Results of decisions made were announced as follows:

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#21	PP-WASTE	Previous denial upheld.

Any Other Business Properly Before the Board

No items were taken up under this section.

Meeting Adjourned

A motion was made by Mrs. Parker, seconded by Mr. Field, to adjourn. The motion carried unanimously, and the meeting was adjourned at 7:08 p.m.

This is a True Record by me.

Attest: _____
Assistant Assessor