

**Freetown Board of Assessors**  
Minutes of Wednesday, January 8, 2020  
Map Room – Town Hall – Assonet, Mass.

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**Present:** Jeff Field and Sue Parker.  
**Absent:** Mike Motta.  
**Guests:** Ellen Blanchard.  
**Call to order:** Sue Parker called the meeting to order at 5:50 p.m.

**Appointments with Guests**

Carolyn Kiley-Moore and Mike McKenna were present on behalf of the Assonet Bay Shores Association to discuss the taxes assessed on the Cliff Drive beach and the Association's nonprofit status. Mrs. Kiley-Moore stated the Association has consistently been considered charitable under Mass. General Lawes Chapter 180, but has gone in and out of 501(c)3 status over time. The Association was considered tax exempt by the town at one time, but has been taxed since a review leading up to fiscal year 2016. The clerk clarified from records that the tax exempt status took effect in fiscal year 1999, and that the review was a result of the loss of 501(c)3 status. Mrs. Kiley-Moore stated the Association gave the majority of its outlying marshlands to the Conservation Commission in 2017, and they now own only the beach. She also stated their eligibility for 501(c)3 has been limited due to their assets. Mrs. Blanchard clarified that 501(c)3 status is not relevant to exemption from property taxes.

Mrs. Parker stated that an abatement was given previously, and that the value dropped from \$217,300 to \$152,500 as a result. Mrs. Kiley-Moore acknowledged the previous abatement, but she and Mr. McKenna felt the taxes were still untenable for the Association due to limited membership and limited income. Mrs. Parker asked why they keep the beach instead of donating it to another organization or to the town; Mrs. Kiley-Moore noted it provides water access for neighborhood properties that are not waterfront, and that the Association engages in environmental stewardship of the property for concerns such as the diamondback terrapin turtles that nest on the beach.

An open discussion ensued on how the Association could raise funds to offset the tax burden. Mrs. Blanchard also raised the possibility of the Association devising a way to assess the beach as common land and divide the taxes across all property owners in the neighborhood. The clerk cautioned that not all families use the beach and may not want to contribute toward its upkeep, as demonstrated by lack of membership, so there should be an opt-out. Mrs. Parker felt the burden to determine who pays rests with the Association and not with the Assessors. Mr. Field echoed the clerk's previous comment. Mr. McKenna and Mrs. Kiley-Moore noted expenses aside from taxes, such as insurance and utilities.

The discussion concluded without any votes taken.

### **Approval of Minutes**

A motion was made by Mr. Field, seconded by Mrs. Parker, to approve the minutes of December 18, 2019. The motion carried unanimously.

### **Report of Clerk**

The following items were discussed under this heading:

- The clerk reported that Mr. Motta met with the Selectmen on January 6th to discuss reorganizing the office and costs associated with that process. Although Mr. Motta was not present, the clerk had seen the videotape of the meeting on television and felt the Selectmen were receptive to the information provided.
- Discussion of Warrant articles, and of job descriptions, was postponed until the next meeting.

### **Recent Real Estate Sales of Interest**

The clerk reported the Riverfront Business Park property sold at the end of December to Copart of Connecticut for \$35,000,000. The current assessed value of the land is approximately 5.7 million, with \$200,000 in improvements. Mrs. Parker requested that this be on the next agenda, to review the assessment.

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

The clerk noted the upcoming Special Town Meeting relative to the Freetown-Lakeville Lake District, and that there would be an impact on the Assessors' office related to assessment of the district tax. Mrs. Parker requested that this be on the next agenda, as well.

### **Executive Session**

As Mr. Motta was not present, this item was passed over. An attempt will be made to schedule a meeting for January 14th.

### **Meeting Adjourned**

A motion was made by Mr. Field, seconded by Mrs. Parker, to adjourn. The motion carried unanimously, and the meeting was adjourned at 7:24 p.m.

This is a True Record by me.

Attest: \_\_\_\_\_  
Senior Clerk