

Freetown Board of Assessors
Minutes of Monday, December 28, 2020
Virtual Meeting – Zoom.us

REC'D
FREETOWN BOARD OF ASSESSORS
2021 JAN 11 AM 8:12

Present: Mike Motta and Jeff Field.

Absent: Sue Parker.

Call to order: Mike Motta called the meeting to order at 1:05 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 November 23rd meeting. The motion carried unanimously.
- A motion was made by Mr. Field, seconded by Mr. Motta, to approve the minutes of the November 23rd Executive Session minutes, but not to release the same. The motion carried unanimously.
- A motion was made by Mr. Field, seconded by Mr. Motta, to approve the minutes of the December 7th meeting. The motion carried unanimously.

Report of Assistant Assessor

- a. The tax rate was approved the Wednesday following the hearing. Ellen Blanchard's bill for consulting was also received, for \$1700.00. A motion was made by Mr. Field, seconded by Mr. Motta, to have the signature stamps used on Mrs. Blanchard's bill to get it processed. The motion carried unanimously.

Any Other Business Properly Before the Board

The Assistant Assessor described the New Bedford Waterworks PILOT bill for FY21. A motion was made by Mr. Field, seconded by Mr. Motta, to have the signature stamps used on the bill. The motion carried unanimously.

The Assistant Assessor stated there was a single-bill recommitment, Commitment 84, for motor vehicle excise taxes. A motion was made by Mr. Field, seconded by Mr. Motta, to have the signature stamps used on the commitment forms. The motion carried unanimously.

Old Business

- a. Discussion was held on the Farm Animal Excise (FAE) tax question. The Assistant Assessor recapped how the tax has not been assessed here since around 1982. Although not officially eliminated, it has simply not been assessed, and we were questioned last year why we have not been assessing it. Mr. Motta was of the opinion that FAE should be eliminated and converted to personal property, and asked Mr. Field his opinion. Mr. Field stated he was looking to Mr. Motta for advice, and wondered if people would be surprised by receiving the form for the first time in 40 or so years. Mr. Field thought it should be put to a vote whether or not to eliminate it. The Assistant Town Clerk was asked what the deadline is for ballot questions, and the answer was 90 days prior to the election, meaning the question would have to be voted by the selectmen on January 4, 2021. Mr. Motta felt it would be better to aim for the spring town meeting and use the time between to educate and inform. Consensus was to not send out the forms this year.

- b. The next discussion was on "Second Home" Personal Property (SHPP). Mr. Motta discussed the general premise of what this is – an assessment on furnishings, etc., in homes owned that are not the primary residence.

To try and determine how many homes this would actually impact, the Assistant Assessor had created a chart showing homes in the old summer neighborhoods (Assonet Bay Shores, Heaven Heights, Hemlock Point, Cleveland Park, Point of Pines, etc.) with out-of-town owners and no heat. This amounted to fifteen properties. Another category was added to the chart, houses in the same neighborhoods that have out-of-town owners or don't appear to have year-round occupancy. This was another 29 properties.

Mr. Field asked how the values are determined. The Assistant Assessor recounted a story where Karen Mello always said she did not want to pursue SHPP because it was hard to "argue over the value of a used couch". Note was made, however, that the PK software has a formula that estimates a value based on the value of the property.

Mr. Motta noted that SHPP is not discretionary, it's a law. The forms of list can be sent out, and we can see what is returned. He also noted that it often holds true that higher-value homes tend to have higher-value interiors and furnishings, so the PK formula likely has a sound basis.

Mr. Field asked if there's depreciation. Mr. Motta answered yes, for so long, then it eventually bottoms out like other personal property accounts.

The Assistant Assessor asked for direction on whether to mail the forms, and if so how many. Mr. Motta asked to send the forms of list to the 44 properties on the chart and see what comes of it. Consensus also was to include a letter explaining the form is being sent because the Assessors believe the property may fall into this category.

- c. Brief discussion was next held on exemption and deferral limits. It was agreed to discuss in the coming months and prepare any proposed changes for the spring town meetings.

New Business

- a. A request was received from the Greater New Bedford Regional Refuse Management District to consider requesting authority to abate certain Fiscal Year 2019 taxes under M.G.L. Chapter 58, Section 8. Mr. Motta suggested this topic be discussed in executive session. A brief discussion followed as to whether this qualified for executive session, after which it was determined that since the request was worded as an abatement request, it would most likely qualify. A meeting was then scheduled for January 4th at 1:00 p.m. to discuss this subject as it was not listed as an executive session topic for this meeting.

Executive Session

There was no new information available to warrant an executive session today.

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 2:05 p.m.

This is a True Record by me.

Attest: _____
Assistant Assessor