

**Freetown Board of Assessors**  
Minutes of Monday, May 3, 2021  
Virtual Meeting – Zoom.us

*Chief C. A. Estrella*  
RECEIVED  
FREETOWN TOWN CLERK

2021 JUL - 7 AM 10:25

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

**Absent:** None.

**Call to order:** Mike Motta called the meeting to order at 4:03 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.

### **Reorganization**

A motion was made by Mr. Field, seconded by Mr. Sadeck, to have Mr. Motta continue as chairman for the ensuing year. The motion carried unanimously.

At this time, Mr. Motta paused to welcome Mr. Sadeck to the board. Mr. Sadeck has replaced Sue Parker, who did not run for re-election this year.

### **Approval of Minutes**

- A motion was made by Mr. Field, seconded by Mr. Motta, to approve the minutes of the open session of the April 1, 2021 meeting. The motion carried 2-0-1 with Mr. Sadeck abstaining.
- A motion was made by Mr. Field, seconded by Mr. Motta, to approve (but not release) the minutes of the executive session of the April 1, 2021 meeting. The motion carried 2-0-1 with Mr. Sadeck abstaining.

### **Staff Report**

The Assistant Assessor reported that the final two 3ABC filings for fiscal year 2022 were received.

### **Old Business**

Discussion was continued regarding Second Home Personal Property accounts. The Assistant Assessor provided some historical background, and Mr. Motta provided more recent information. The Assistant Assessor said there are really two questions at this time: Should the tax be assessed, and if so, what method should be used to determine value?

Mr. Motta felt the tax should be assessed. Mr. Sadeck asked why the tax has not been assessed previously, and how did Kapinos arrive at their values? The Assistant Assessor said the tax did not appear to have been assessed since around 1980, and that Karen Mello had not pursued it because her view was always, "How do you argue about the value of used furniture?" Mr. Motta believed strongly that furniture or appliances have value if they're being used – if a microwave heats food, it has value, regardless of how old it is. Mr. Sadeck asked again about the value method. Mr. Motta explained the Kapinos software assigns a value to the furniture/appliances/etc. based on the overall value of the property, assuming that more expensive properties are likely to have more expensive furnishings and so on. Comparisons were made between the Kapinos automatically generated values and the self-reported values where values had been reported at all.

Being unable to pinpoint an exact statutory reference during this meeting, it was agreed on consensus to revisit this subject at the next meeting.

### **New Business**

Discussion and voting on the "Owners Unknown" properties was held until the next meeting as the information had not been sent out.

Brief discussion was held on the recent, sudden decision to close Cathedral Camp to summer campers. While the 2020 closure was related to the pandemic, the 2021 closure was reported in some news outlets to be indefinite and related to finances. This situation will be watched as it could potentially impact the tax exempt status of some parts of the property.

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

No items were taken up under this heading.

### **Executive Session**

The Assistant Assessor stated there was no additional information available for any of the Appellate Tax Board cases listed under this heading, however, the case that had been filed with the County Commission has been reassigned to the Appellate Tax Board.

### **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 4:39 p.m.

This is a True Record by me.

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