

OPEN SESSION

2021 DEC -2 AM 9:40

The Board of Assessors met on Wednesday, September 22, 2021, at approximately 6:05 PM. Present were Chairman Steve McCarthy, Clerk Cheryl Smith, Principal Assessor John Donahue and Principal Secretary Daniela Nilsson. Member Paula Bunker was unable to attend. Taxpayer Stephen Currier was in attendance for his 6:10 appointment with the Board. Due to the COVID-19 pandemic, the meeting was open to the public via remote participation only. A video recording of the meeting was documented by community access television.

The Principal Assessor read aloud the State of Emergency Public Access Notice from the agenda.

The Principal Assessor announced that there was a Right of First Refusal regarding Map 53 Lot 048 before the Board tonight. He stated that the owner would like to do a land swap for 17,500 square feet with an abutting property. He proposed to the Board of Assessors that it recommend the Town of West Bridgewater does not exercise its right to purchase the land. The Chairman questioned what the agreed price for the land swap would be. The Principal Assessor stated the paperwork from the attorney did not state a price but the plan attached showed the pieces of land that would be swapped. The Chairman agreed with the Principal Assessor's suggestion. The Chairman made a **motion** to recommend the Town of West Bridgewater Selectman do not exercise their Right of First Refusal. The motion was seconded by Clerk Smith. Voted 2-0-0.

Warrants/Bills Payable, Motor Vehicle Excise Abatements, Motor Vehicle Monthly Lists, Chapter Land Applications, and Real Estate Tax Abatements were presented for signatures.

The Board began the process to enter in Executive Session but Mr. Currier asked if he could discuss his abatement application in Open Session. Mr. Currier stated that since a Board member was missing from the meeting, he felt more comfortable discussing it in Open Session and allowing it to be recorded by Community Access Television. The Chairman conferred with the Principal Assessor who stated that decision was up to the Board. The Chairman offered to meet with Mr. Currier at a later date, when the full Board was present, or discuss his application in Open Session, whatever Mr. Currier felt most comfortable with. Mr. Currier stated he would like to discuss it tonight in Open Session.

The Chairman spoke in general terms regarding the current real estate market and the affect the Pandemic had in creating a seller's market due to a lack of inventory and low interest rates. He also stated that the assessments for Fiscal Year 2023 will seem high because it will be based on the market values of today's real estate market which has homes selling for above asking price in days.

Mr. Currier requested to sit closer to the Board and the Chairman obliged. Mr. Currier stated that he understood what the Chairman was saying and hoped to have the data corrected for his property now, in its first year, so that it is correct going forward. He stated he began

construction on his home in January of 2020 and it was not completed until early 2021. The Chairman explained that while the assessment date is January 1<sup>st</sup> the Town of West Bridgewater, like most Towns, had adopted Chapter 651 which extends the assessment date to allow for new growth until July 1<sup>st</sup>.

Mr. Currier thanked Clerk Smith for her help and stated he had reached out to her before this meeting with the Board. He stated when he received his first tax bill it stated his home had an assessed value of \$724,500, even though it was the smallest house in the neighborhood. He stated the valuation incorrectly stated he had 3,688 square feet of finished living space but he actually had 2,884 square feet. He stated he wrote that on his abatement application and asked that the Principal Assessor check with the building department to see the correct data. He stated he then received an abatement offer that assessed his home at \$647,500 and stated his finished living space was 2,934 square feet and that his land value is \$195,700 but he stated some of it is wetlands. He stated that his assessment makes it \$220.69 per square foot and that he had compared that to his neighbors and felt it was unfair.

The Chairman stated that he had personally driven by this neighborhood. He stated that there were some discrepancies and placed the street under review so the Principal Assessor could correct some data for Fiscal Year 2022. He stated he was concerned with the difference in the living area, and was not sure if it was an issue with the software or an error by the Principal Assessor, but that it was under review. He also stated the Board would look at his Fiscal Year 2021 abatement application. Mr. Currier stated the abatement had been offered, at the \$647,500 valuation, and he felt it was unsatisfactory. The Chairman clarified that he was looking at the Fiscal Year 2022 valuation and he did not realize it was also an abatement offer for the Fiscal Year 2021 abatement application. Mr. Currier stated he was most frustrated because the plans were in the Building Department and he was told they were not.

The Principal Assessor read the email he had sent Mr. Currier dated August 24, 2021 in which he summarized the phone conversation they had. He stated that the 'as built' plan was not on file in the Building Department, as Mr. Currier had claimed, after reviewing the file himself and with a staff member and also found a "final for occupancy request sheet" written up by the building inspector that requested the 'final site as built' in the file. The Principal Assessor's email stated that he would rely on his field work measurements which only differed by 50 square feet of finished living space from Mr. Currier's figures, and offered an abatement from the assessed valuation of \$724,500 to \$647,500. Mr. Currier asked if the Principal Assessor and Board knew what an 'as built' plan was and stated that it was essentially a plot plan of the foundation and not the details of how the home was built. Mr. Currier stated that the Principal Assessor made excuses and did not go look at the plans in the building department. He stated to the Board that the Principal Assessor did not follow through and do his job and lied to him.

The Principal Assessor stated that he was not a liar. The Chairman stated that the Principal Assessor does a good job and it was unfortunate this occurred. He stated that the plans do not show when an extra bathroom or finished basement is added after the fact and those details are important to assessing. He also stated he was concerned with the square footage being

incorrect initially and an offer had been made and would be looked at again. The Chairman added that it was uncalled for to call the Principal Assessor a liar, unfounded. Mr. Currier stated that he was stating his opinion and was not asking the Board to agree. The Principal Assessor stated that Mr. Currier was the liar and he had proof because he had a witness from the last time Mr. Currier came to the Assessor's Office. He stated he and the staff had gone to the Building Department and there were no as built plans in the file as Mr. Currier stated there was. Mr. Currier left the meeting at approximately 6:46 P.M.

A **motion** was made by Chairman McCarthy to adjourn the Open Session and to enter into Executive Session in order to Review Applications for Abatement/Exemption/Classification, relative to Purpose 7, MGL CH 59, section 60, and to review and discuss strategy of pending Appellate Tax Board Cases, relative to Purpose 3 and 7, MGL CH 59, section 60, because to do so in open session could be detrimental effect on the Board's litigating position; and to reconvene in Open Session at the conclusion of the Executive Session. The motion was seconded by Clerk Smith. A **roll call vote** was taken as follows: Chairman McCarthy = affirmative, Clerk Smith = affirmative. The Board adjourned Open Session and entered Executive Session at approximately 6:47 P.M.

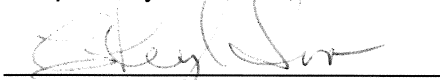
The Board reconvened in Open Session at approximately 7:06 P.M. The Principal Assessor stated the Board had abated applications #14, #15, and #34 for Fiscal Year 2021 and application #10 for Fiscal Year 2018 as determined by the Appellate Tax Board.

A **motion** was made by Chairman McCarthy to adjourn the Open Session. The motion was seconded by Clerk Smith. Voted 2-0-0. The meeting adjourned at approximately 7:07 P.M.

Next Meeting: September 15, 2021

I certify that the minutes of this meeting are true and accurate to the best of my recollection.

Respectfully submitted,



Cheryl Smith, Clerk

Prepared by Principal Secretary, Daniela Nilsson

*Documents referenced during the meeting:*

- *Warrants/Bills Payable, Motor Vehicle Excise Abatements, Motor Vehicle Monthly Lists, Chapter Land Applications, and Real Estate Tax Abatements, and any miscellaneous administrative documents referenced during the meeting*