

OPEN SESSION

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The Board of Assessors met on Wednesday, November 18, 2020, at approximately 6:10 PM. Present were Chairman Steve McCarthy, Member Paula Bunker, Principal Assessor John Donahue, and Principal Secretary Daniela Nilsson. Clerk Cheryl Smith was unable to attend. Due to the COVID-19 pandemic the meeting was closed to the public. However, the public was allowed to listen to the meeting via teleconference and to view a recording of the meeting via community access television.

The Chairman announced that the meeting was being recorded by community access television. The Principal Assessor read aloud the Board of Assessors' State of Emergency Public Access Notice from the publicly posted Agenda stating that, due to the increasing concerns surrounding the Coronavirus pandemic, the meeting would be open to the public through remote participation only. The remote access information was also read aloud.

The Principal Assessor announced that the Fiscal Year 2021 Tax Classification Hearing with the Board of Selectmen is scheduled for 7:00 tonight at the Council on Aging building. He also stated that the Council on Aging director recently sent him a list of all the seniors who participated in the Senior Work Off program; including all of the hours worked multiplied by the hourly compensation rate. \$17,449.99 was the total amount accumulated at the current rate. The Principal Assessor stated that he would prepare a letter instructing the Accountant to deduct \$17,449.99 from the Assessors Overlay Account. He also noted that due to the COVID-19 pandemic, only 18 participants were able to complete their full 64.5 hours this year.

The Principal Assessor stated that the Plymouth County Assessors Association will host their annual meeting on December 3<sup>rd</sup> via Zoom.

Statutory Exemptions, Payroll, and Motor Vehicle Excise were presented for signatures.

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, and to reconvene in Open Session at the Board of Selectmen Tax Classification Hearing, at the conclusion of the Executive Session. The motion was seconded by Member Bunker. A **roll call vote** was taken as follows: Chairman McCarthy = affirmative, Member Bunker = affirmative. The Board adjourned Open Session and entered Executive Session at approximately 6:16 P.M.

The Board adjourned its Executive Session at 6:31 P.M. Chairman Steve McCarthy, Member Paula Bunker, Principal Assessor John Donahue, and Principal Secretary Daniela Nilsson arrived at the Board of Selectmen's Tax Classification Hearing at approximately 7:00 P.M.. The Board of Selectmen's meeting was already in session. Board of Selectmen Chairman Denise Reyes, Vice-Chairman Anthony Kinahan, Clerk Meredith Anderson, Town Administrator David Gagne, Confidential Secretary Lorna Carroll, and taxpayer Neil Conley were present.

At approximately 7:08 P.M. the Board of Selectmen Chairman Denise Reyes read aloud the Public Hearing Policy. A **motion** to open the public hearing was made by Vice-Chairman Anthony Kinahan and seconded by Clerk Meredith Anderson. Voted unanimously. The Board of Selectmen finished other business then resumed the Public Hearing at approximately 7:20 P.M.

Board of Assessors Chairman Steve McCarthy and Principal Assessor John Donahue made the presentation to the Board of Selectmen. Chairman McCarthy stated this meeting was called to set the tax rate for Fiscal Year 2021 and continued his presentation with Page 2 of the Tax Classification Handout. He stated that most local communities are not able to offer the split tax rate but the pie chart shown on Page 2 illustrates that West Bridgewater is a viable community with a healthy commercial and industrial industry constituting about 27% of our town value.

He continued on to Page 3 of the Handout which outlined the value by class for the past six years. He noted that the total value for FY16 surpassed the \$1 billion mark which also shows that West Bridgewater is a viable Commercial and Industrial community. He continued on to Page 4 explaining the various tax rates shown on a color coded chart which highlighted the residential properties in blue, the commercial properties in pink, and the industrial properties in yellow. He noted that the residential column shows only single family assessments on the chart.

He proceeded to Page 5 which he stated shows the "what if" scenarios using the same color coding method as used on Page 4. The average amount is shown for each class and at the very bottom of the Page the average tax bill is calculated using the split tax rate from last year. The Commercial/Industrial/Personal Property (CIP) split is illustrated to the left on Page 4, so when you go across the page one can see the implication for each class.

Chairman McCarthy stated the next few pages illustrate the various iterations of split tax rates. He then compared the prior year split tax rates to this year's proposed split tax rates.

Town Administrator David Gagne noticed an error and stated that average tax bill for residential properties on Page 5 states \$5,957.87 then on Page 6 it states \$5,857.68. The Town Administrator stated the Board of Selectmen should add \$100 to the tax amounts starting on Page 6 to rectify the issue. The Principal Assessor stated the actual error was on Page 4 under FY20 because the estimated tax rate of \$16.65 was used rather than the actual tax rate of \$16.37; which is where the difference in calculation lies. Chairman Reyes then asked if the calculations in the chart on Page 5 were correct and the Principal Assessor clarified that they were.

Chairman Reyes asked if the Assessors had a recommendation for the Board of Selectmen. Chairman McCarthy did not. The Principal Assessor stated that when Classification Hearing guidelines were implemented by the Department of Revenue, Assessors were advised not to give recommendations in order to maintain separation of its departmental responsibilities from the Board of Selectmen's responsibilities so as to avoid the appearance of influencing both assessed valuations and the effect of split tax rates.

Vice-Chairman Kinahan recommended the 1.36 split because it looked the fairest to all classes. He stated he felt comfortable in the 1.36 to 1.38 range. Clerk Anderson stated she preferred the 1.37 split. Chairman Reyes preferred the 1.40 split to keep the same split as last year but understood the argument of making it fair across the classes. She suggested the 1.38 split. Clerk Anderson asked if she would feel comfortable with a 1.37 split. Chairman Reyes stated that due to the COVID-19 Pandemic she would not like to do an increase for taxes to the residents who may be struggling. Clerk Anderson made a **motion** to set the tax rate at the 1.37 split, seconded by Clerk Kinahan.

Neil Conley asked if that meant the residential tax rate would increase 1.37%. Clerk Anderson clarified that at the 1.37 split the tax would increase by about .83%. Mr. Conley asked why there had to be an increase at all when there is no budget. Chairman McCarthy stated that this often confused people but the tax levy is the amount that needs to be raised no matter what. The split just shifts the burden between classes but it still raises the same amount of money.

Chairman Reyes called for the vote on the motion made. Voted 2-1-0, opposed by Chairman Reyes.

The Principal Assessor stated that the final step of the Tax Classification Hearing was to inform the Board of Selectmen that the excess levy capacity for FY21 is calculated at \$2,776,515.00. By comparison, the excess levy capacity for FY20 was \$2,131,911.63.

Vice Chairman Kinahan made a **motion** to close the public hearing, seconded by Clerk Anderson. Voted unanimously.

The Public Hearing and Board of Assessors Open Session concluded at approximately 7:43 P.M.

Next Meeting: December 2, 2020

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:*

- *Bills payable, Statutory Exemption Applications, Payroll, Tax Classification Handout and other administrative documents referenced during the meeting.*