

## EXECUTIVE SESSION

The Board of Assessors met on Wednesday, December 1, 2021, at approximately 6:10 PM. Present were Chairwoman Cheryl Smith, Member Steve McCarthy, Principal Assessor John Donahue, Principal Secretary Daniela Nilsson, Town Administrator David Gagne, Attorney Thomas Gay, Jr (as town counsel), and Principal Secretary Marianne Pierce. Clerk Paula Bunker was unable to attend.

The Board discussed Mr. Richard Frattalone's complaint against the Principal Assessor. Member McCarthy stated that if the taxpayer is unhappy with his assessment, he must follow the process, like all other taxpayers, which begins by filing an application for abatement. Member McCarthy stated that, at the appropriate time, the taxpayer could file an application for abatement and then ask to meet with the Board regarding his property assessment. Attorney Gay agreed that this complaint was essentially an assessment issue and there are standard procedures which allow this taxpayer to grieve this particular issue. Member McCarthy felt that social media was partially to blame because things can get overblown and previous social media posts are brought up repeatedly. The Principal Assessor added that this situation had begun innocuously; that most interactions had been pleasant; and, that it was only recently that Mr. Frattalone's actions and communications took on a threatening tone. The Board reviewed the packet submitted by the Principal Assessor, which included a timeline of events and copies of correspondence with the taxpayer. The Principal Assessor stated that Chairwoman Smith had contacted the police after receiving Mr. Frattalone's last email because she perceived his language as threatening. He also stated the police spoke to Mr. Frattalone and asked him not to contact Chairwoman Smith any further. Chairwoman Smith added that she has been on the Board since 2003 and has had many taxpayers come into meetings to discuss their assessments over the years, and that all taxpayers have always been welcomed by the Board and dealt with appropriately. She stated since 2017 things have changed and she feels the Board is a constant target and that social media has made things much worse. She commended Member McCarthy and the Principal Assessor for how hard they work and how much money the town has saved under their leadership. Finally, she stated that the attacks on the Board were never ending. Attorney Gay stated that unfortunately there is not much that can be done in regards to social media attacks.

Member McCarthy asked the Town Administrator if he had spoken to Mr. Frattalone. The Town Administrator stated he had a brief interaction with him during which he told him that he had to file an application for abatement after the first of the year in order to have his assessment reviewed. The Town Administrator left the meeting at approximately 6:29 PM.

Attorney Gay recommended a letter be sent to Mr. Frattalone to outline the abatement process. The Board moved on to the discussion of upcoming Appellate Tax Board cases. Attorney Gay asked the Board how it wished to proceed on Docket #'s F337559-19, F339731-20, and F339731-21. He expressed his opinion that there were no new arguments to make at the Appellate Tax Board (ATB) regarding the subject property and therefore the ATB will derive the

valuation from its previous ruling, and could possibly impose damages if it determined the Board proceeded without a new argument. He asked that the Board make a motion laying out the parameters within which he was authorized to negotiate a settlement. Member McCarthy asked if his involvement could be construed to be a conflict of interest because an expert witness for the taxpayer is also a co-worker of his. Attorney Gay opined that because the valuation was determined by the Appellate Tax Board and was independent of the suggested valuations of the Town and/or the Taxpayer's expert witness - and because Member McCarthy had no financial gain resulting from this case - that no apparent conflict of interest could be implied or inferred. Attorney Gay and the Principal Assessor also suggested filing a disclosure with State Ethics Committee as well.

Member McCarthy made a **motion** to authorize Attorney Gay to negotiate with the taxpayer's attorney regarding Docket #'s F337559-19, F339731-20, and F339731-21 - to concede the ATB's valuation for FY19 and FY20 - and, further, to negotiate a reasonable FY21 settlement of between a 10% to 25% increase in valuation if interest is waived for FY21; and not to negotiate a FY22 settlement at this time. Seconded by Chairwoman Smith. Voted 2-0-0.

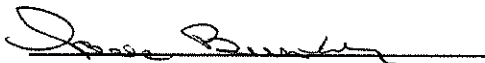
Attorney Gay stated that Docket # X308975-19 was scheduled for a hearing on December 9, 2021, via virtual video conferencing. Member McCarthy stated he had just received the taxpayer's financial statements a couple days ago and needed more time to review them. The Principal Assessor recommended 'standing' on the value. Attorney Gay reminded the Board that because ATB hearings are being conducted via virtual video conferencing, evidence must be submitted seven (7) days prior to the hearing date; therefore, any of the Board's evidence needed to be submitted immediately.

A **motion** was made by Member McCarthy and seconded by Chairwoman Smith to adjourn. A **roll call vote** was taken as follows: Chairwoman Smith = affirmative and Member McCarthy = affirmative. The Board adjourned Executive Session at approximately 7:10 P.M.

Next Meeting: December 15, 2021

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

Respectfully submitted,



Paula Bunker, Clerk

Prepared by Principal Secretary, Daniela Nilsson