



**Town of Norwell
Board of Assessors
345 Main St.,
Norwell, MA 02061**

Open Session Meeting Minutes

Date: April 17, 2024

Time: 3:09 PM (open meeting)

Location: Osborne Room, Norwell Town Hall

Board Members Present: Ms. Mary Granville, Mr. Theodore Dawe (via Zoom), Mr. James Koehler

Others Present: Mr. Lane Partridge, Principal Assessor; Ms. Megan Howell, Senior Administrative Assistant

Ms. Granville called the meeting to order at 3:09 PM. Roll call attendance was taken.

1. Open Forum:

- There was no one from the public present at the meeting at this time.

2. Prior Meeting Minutes:

- Prior meeting minutes were reviewed with the following results:
 - Ms. Howell presented for review the Open Session minutes for April 3, 2024. Mr. Dawe made the motion to approve the minutes as presented. Mr. Koehler seconded the motion. The Open Session minutes for April 3, 2024, were approved.
 - Ms. Howell presented for review the Open Session minutes for April 10, 2024. Mr. Koehler made the motion to approve the minutes as presented. Ms. Granville seconded the motion. Mr. Dawe recused himself from voting as he was not present for that meeting. The Open Session minutes for April 10, 2024, were approved.

3. Office Business: Monthly Reports, Commitments, Warrants, Bills, ETC:

- Ms. Howell presented Abatement/Exemption Certificate Listings with the following results:
 - Abatement/Exemption Certificate Listings for one boat excise tax abatements for 2024 and two motor vehicle excise tax abatements for 2023 and 2024 were reviewed and signed by the Board. The applications were previously reviewed and approved by Mr. Partridge. The abatements were batched by calendar year, per the request of the Treasurer/Collector.
 - Abatement/Exemption Certificate Listings for one real estate exemption were reviewed and signed by the Board. The applications were previously reviewed and signed by the Board.

4. Upcoming Meeting Schedule:

- Upcoming meeting schedule was discussed with the following results:
 - The status of the real estate abatements was discussed. The applications need to be completed by May 1, 2024.
 - The Board will need to vote on the overlay surplus release prior to the Town Meeting scheduled for Monday, May 6. Mr. Partridge will provide the Board with a copy of the surplus overlay to review. The Board was unable to vote during this meeting since it was not on the agenda.
 - The upcoming meetings were agreed upon as follows: Wednesday, April 24 at 3 pm; Wednesday, May 1 at 3 pm (tentative); Wednesday, May 22 at 3 pm; Wednesday, June 12 at 3 pm. Ms. Howell will book the Osborne Room with the Town Clerk and will notify the Board of any scheduling conflicts.

5. Principal Assessor's Report:

- Mr. Partridge provided the Board with an updated report on the status of the Assessors Office.
 - Neighborhood Map Update: Mr. Partridge did not have any updates on this.
 - Updated Field Manual: Mr. Partridge has reached out to the Town of Hingham for a copy of their field manual. Mr. Partridge feels this would be the best option as the Town of Hingham is mostly like the Town of Norwell and uses Vision software.
 - Median Property Value: Mr. Partridge did not have any updates on this.
 - HR 2765 Updates: Mr. Partridge did not have any updates on this.
 - Update Inspection Monthly List: Mr. Partridge reported that he has completed six inspections so far. Ms. Granville asked about the status of sales inspected since July. Mr. Partridge noted those have not been completed since December and need to be completed, along with lot splits and subdivisions, before the preliminary bills are sent. Mr. Partridge noted that building permit inspections have not been completed since last year and need to be completed by October. Ms. Howell will assist Mr. Partridge with completing these inspections. Mr. Partridge will also see if Mr. Rick Nowlan can be kept on board to assist with inspections as well. Cyclical inspections will be put on hold until the tax rate is set. Mr. Partridge is unsure how many new sales have taken place and will pull the deeds from the Registry of Deeds website going back to January 2024. This will include any title transfers as well, which includes family sales and trusts, whether it was an "arm's length" sale or not. Mr.

Partridge will also collaborate with the Planning Department to run reports with the Permit Eyes software. If permits are not completed, new growth is not captured.

6. New Business: anything unforeseen*

- The overlay surplus release request was discussed with the following results:
 - Mr. Partridge discussed the overlay surplus release. Town Administration is requesting \$425,000 to be released from the overlay surplus to fund operating costs. The overlay surplus is money on reserve that is deemed to be surplus by the Board of Assessors. Typically, three to five percent of the levy is kept in overlay to cover the costs of outstanding taxes as well as abatements and exemptions but can be released as surplus. Currently, the overlay surplus account has three percent of the levy.
 - Spending of the surplus requested would be voted upon at the Town Meeting. Typically, these funds are used for capital expenditures. The Board does not vote on how the funds are spent; they only vote on the release of the surplus. Upon the Board's request, Mr. Partridge will ask Ms. Darleen Sullivan, Town Manager, for a breakdown of the expected spending. Mr. Partridge will request a copy of the Town Warrant Report.
 - Releasing the surplus would bring the account below the three percent threshold at a total of \$825,000. Mr. Partridge analyzed the current ATB (Appellate Tax Board) cases and noted that approximately \$49,000 would be returned to the taxpayer if those cases were lost. Mr. Partridge stated he feels this is a safe estimate as the surplus would slowly build over the next few years, and there are funds available in previous years' accounts.
 - Upon Mr. Dawe's request, Mr. Partridge gave a breakdown of the accounts. In 2021, \$440,000 was funded. In 2022, \$535,000 was funded. In 2023, \$568,000 was funded. 2017 through 2020 were negative amounts, caused by outstanding personal property accounts. If an account is deemed uncollectable, the Treasurer/Collector would request the Assessor to complete an abatement and the account will be covered by the overlay surplus.
 - Mr. Koehler asked for an aggregate total of what has been released from the overlay surplus account over the last three years, and what the requested \$425,000 would be used for. Mr. Partridge will request this information from Ms. Sullivan and provide it to the Board.
- Mr. Dawe requested a summary of bills signed by Mr. Partridge now that Mr. Partridge has been granted signatory abilities. Ms. Granville noted that the bills are public record and can be viewed by residents at any time with prior request. The Board is aiming to limit adding extra work to Mr. Partridge so he may focus on priorities. Mr. Partridge noted that any quotes from new vendors or anything related to value would be presented to the Board for a vote. Mr. Partridge is only signing bills related to established operating expenses.

7. Adjourn to Executive Session not to return to Open Session:

- Ms. Granville made the motion to adjourn the open session. Mr. Koehler seconded the motion. All were in favor, motion carried. Ms. Granville adjourned the open session at 4:05 pm. The Executive Session will follow the Open Session.

All documents and exhibits referenced above are retained in the Assessor's Office in accordance with the Commonwealth's public records retention schedules.

Respectfully submitted,

A handwritten signature in blue ink that reads "Megan Howell". The signature is written in a cursive style with a large initial "M" and a long, sweeping underline.

Megan Howell, Senior Administrative Assistant