



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

**Open Session Minutes**

**Date:** September 14, 2020  
**Time:** 6:00 PM  
**Location:** Town Hall (Osborne Room), Publicly broadcast via Norwell Spotlight TV (Comcast Channel 9), pursuant to the Governor's Executive Order (dated March 12, 2020, temporarily modifying certain provisions of Open Meeting Law, G. L. c. 30A § 20(d) and 940 CMR 29.10(4)(b).)

**Board Members Present:** Rob Allen, Joan Osborne, Mary Horowitz

**Staff Present:** Peter Morin, Barbara Childs, Pam Davis (beginning at approximately 6:30pm)

Mr. Allen called the meeting to order at 6:01pm. He then introduced those present for viewers watching the meeting.

Of note: Because this meeting was held at Town Hall and all three Board members were present in person, the votes were not taken by roll call, but by observation of the Clerk. This meeting was broadcast publicly via Norwell Spotlight TV/Comcast Channel 9 to comply with open meeting laws.

The Board welcomed Robert E. Cole, Jr. and conducted a second interview with him for the position of Principal Assessor. Mr. Cole's interview concluded at 6:30pm.

Following Mr. Cole's interview, the Board welcomed Bernard Devereux, and conducted a second interview with him for the position of Principal Assessor. Mr. Devereux's interview concluded at 6:48pm.

The questions asked of each candidate were:

1. Here is an example of a Norwell Field Card. Please speak to us as you would a taxpayer. Explain the contents of a field card so we understand how my residential land and building is valued. (Ms. Childs emailed each candidate an identical example field card on 9/10/20).
2. What controls, processes, and/or reviews have you implemented in prior positions to ensure that the database remains consistent and accurate?
3. What is the essential content that you think should be on the Assessor's website? In prior roles, how have you worked to improve or expand website content?

4. What are the essential steps in setting the tax rate? Describe your experience in assisting the Board of Assessors in preparing a recommendation to the Board of Selectmen on the tax rate.
5. Discuss your approach to training staff in the Assessor's office. How do you assure that staff are up to date on state legislative changes that may affect deadlines?
6. Interaction with the public is a meaningful part of the Principal Assessor's job. Please discuss your philosophy on customer service. How would you ensure that the public perceives the office to be both accessible and transparent? How will you ensure that each taxpayer that reaches out will receive excellent customer service?

Each candidate's interview concluded by asking the candidate if they had any further questions for the Board, and neither candidate indicated that they did.

Following the conclusion of both interviews, the Board continued with its usual business.

The next meeting was set for Monday, September 21, at 6pm via Zoom. The Board will meet in executive session first to receive confidential information related to candidate reference checks, and then move to open session.

The Board reviewed the minutes of the August 10, 2020 Open Session as submitted by Ms. Horowitz, and no corrections were indicated. Ms. Osborne moved to accept these minutes, Ms. Horowitz seconded the motion, and all members voted in favor of the motion.

The Board reviewed the monthly reports for August as prepared by the Assessor's office, and accepted these reports by unanimous consent. The following reports were reviewed and accepted:

- Bills Payable (Vision: 4 bills-- \$12,480, \$8,292, \$1,950, and \$4,160)
- Bills Payable (Plymouth County Register of Deeds: 2 bills-- \$25, \$28)
- Bills Payable (WB Mason: 1 bill-- \$215.47)
- Boat Excise Abatement Report (\$174)
- 2020 Motor Vehicle Abatement Report (\$10,759.48)

Ms. Davis provided a recommendation on moving forward with the Assessor's Manual, in that she believes the creation of this manual should be tabled until a new Principal Assessor has been hired. She also discussed considering whether two manuals should be created, one of a more technical nature for those people actually doing the field work, and one that is less technical, for laypeople.

Ms. Davis also shared that a new home type was added, which is "custom." This home type will be used to differentiate homes that have had significant custom features or a rebuilding that precludes them from aligning with "typical" homes in other categories. The example given was if a traditional colonial home had the home's back wall replaced with windows to take advantage of water views more fully—this would significantly change the home's character, and categorizing it for tax purposes with other traditional colonial homes would not value it fairly for tax purposes.

The Board then moved into its discussion on affordable housing and the tax discrepancies found by the Assessor's office. All affordable housing units in Norwell were reviewed after Ms. Davis discovered a taxing anomaly with a small number of the units in fiscal 2020 taxes. After review, it was discovered that of the 41 affordable housing units in Norwell, 15 units were overtaxed (for a total overtaxation value of \$9,307.23) and 19 units were undertaxed (for a total undertaxation value of \$21,546.24). Five units are developer owned or information was unavailable during the review process. Two homes (Habitat for Humanity homes) are subject to differing tax assessments, and were also overtaxed.

Mr. Allen explained how 40B (affordable) home values are calculated over time, and also explained how the over- and under-taxation values were calculated. These homes have different assessing procedures than non-40B homes. He has spoken with DLS, and also advised how the Board and Assessor's office will be pursuing relief for those taxpayers who overpaid. No underpayments are being pursued further for prior fiscal years. The Board also discussed that DLS was asked to review both taxation methods used for calculating property taxes on 40B units (the method used varies based on 40B regulations). Ms. Davis confirmed that there are currently good controls in place for maintaining the integrity of this data now that it has been corrected, and that 40B assessments will now be reviewed specifically and annually to ensure this issue does not arise going forward.

The Board reviewed drafts of letters which will be sent to affected taxpayers. After discussion about personal contact with those affected by underpayments (those taxpayers whose tax bills will be increasing for next year), the Board agreed that personal contact would be the right course of action with these 19 taxpayers, so that their questions could be answered and any taxpayer concerns addressed knowledgeably and directly. The Board will be inviting these taxpayers specifically to attend the October Board meeting via Zoom, or to make individual appointments with Ms. Davis if technology or timing is problematic with the Zoom meeting.

Ms. Davis advised the Board that the Department of Revenue (who reviews requests for relief on taxpayers' behalf) is significantly backed up due to Covid limitations, so requests for consideration to issue refunds of overpayments on behalf of Norwell taxpayers affected by this situation will take time to be reviewed by DOR. The Board discussed what the process entails, and the Assessor's office will submit all requests together and as quickly as possible, as this is a high priority.

With no other business outstanding, Mr. Allen entertained a motion to close the Open Session and enter Executive Session, noting that the Board would not be returning to an Open Session following the Executive Session.

The purpose of the Executive Session falls under allowable Purpose 7 (G.L. c. 59 §60 requirement related to confidentiality, and G.L. 214 §1B general right to privacy).

Ms. Horowitz moved to close the open session of the Board meeting. Ms. Osborne seconded the motion. All members voted in favor of the motion, and the open session of the Board of Assessors was closed at 7:25pm.

**Documents & Other Exhibits Used At This Meeting:**

- Bills Payable to Vision, August 2020 (\$1,950, \$4,160, \$8,292, \$12,480)
- Bills Payable to Plymouth County Register of Deeds, August 2020 (\$25, \$28)
- Bill Payable to WB Mason, August 2020 (\$215.47)
- Town of Norwell Abatement/Exemption Certificate Listing: August 2020 Boat Excise Abatements (\$174)
- Town of Norwell Abatement/Exemption Certificate Listing: August 2020 Motor Vehicle Abatements—2020 tax year (\$10,759.48)

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

Submitted by: Mary Horowitz, Clerk