



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

Open Session Minutes

Date: December 9, 2020
Time: 6:30 pm (open session), 7:00pm (Board of Selectmen)
Location: Zoom Meeting (remote), 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).)
Meeting ID: (Open): Meeting ID: 772 4463 4056, Passcode: 08DbTY
(BOS): Meeting ID 590 544 2324

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

Staff Present: Pam Davis

Of note: Because this meeting was held remotely, the votes were taken by roll call.

Mr. Allen called the meeting to order at 6:31pm, and welcomed everyone to the meeting. Ms. Horowitz moved to open the meeting, Ms. Osborne seconded the motion and Mr. Allen, Ms. Osborne, and Ms. Horowitz all voted in favor.

Mr. Allen introduced the purpose of tonight's meeting, which is to prepare for the Fiscal Year 2021 Property Tax Classification Hearing for the Norwell Board of Selectmen.

Under state law, the Board of Selectmen are required to vote annually on the tax classification options discussed here. These options include:

- Selection of a discount for open space;
- Granting of a residential exemption;
- Granting of a small commercial exemption; and
- Selection of a single or split tax rate.

Norwell has never previously approved an open space discount. The Board briefly discussed the reasoning for this, including that the town has significant open space for residents to enjoy, and does not generally feel the need for residents to open their own land for the benefit or enjoyment of the public.

The Board briefly discussed the history of residential real estate exemptions, including its use in resort towns seeking to encourage ownership and owner-occupied properties. Norwell has not previously approved a residential exemption.

The Board discussed the small commercial exemption, which Norwell again has not granted previously. Norwell has a relatively small percentage of business vs. residential property, and affords a \$10,000 personal property exemption to businesses.

The Board finally discussed the concept of a single vs. a split tax rate. A single tax rate taxes residential and commercial properties uniformly. A split tax rate assigns a higher tax burden to either residential or commercial properties. Historically, Norwell has adopted a single tax rate.

The Board discussed the proposed tax rate of \$16.94, as well as that FY21 brings the library's debt service, resulting in a net increase in the town budget. There are also expected decreases from restaurant and motor vehicle taxes, given the pandemic. Both the town's tax levy amount and the tax rate have been approved by DOR.

Ms. Horowitz moved the following items:

- To recommend not adopting the open space, residential, or small business exemptions due to the insignificant number of properties that would qualify, and the implications of shifting the tax burden from one group of taxpayers to another; and
- Maintaining a single tax rate.

Ms. Osborne seconded the motion. Mr. Allen, Ms. Osborne, and Ms. Horowitz all voted in favor of the motion.

At 6:45pm, all present signed off of zoom without adjourning the open session of the Board of Assessors. All present logged into the Norwell Board of Selectmen meeting at 7pm as a continuation of the BOA open meeting.

Please see the BOS minutes for all relevant activity during this meeting. Of note (and related to BOA business), the BOS voted on the proposal presented by the BOA. The BOS voted NOT to adopt the open space discount, the residential exemption, and the small commercial exemption. The BOS voted to maintain a single tax rate, with Mr. Rull voting against this.

Following the BOS vote, BOA members left the BOS meeting and logged back into the BOA meeting. Ms. Davis reminded the BOA members that we need to log into Gateway and sign the LA-5 and recap this evening.

At 8:10pm, Ms. Osborne moved to adjourn. Ms. Horowitz seconded the motion. Mr. Allen, Ms. Osborne, and Ms. Horowitz all voted in favor and the meeting was adjourned at 8:10pm.

The following documents and exhibits were referenced during this meeting, and will be retained in the Assessor's Office, in accordance with the Commonwealth's public records retention schedules.

- Fiscal Year 2021 Property Tax Classification Hearing slide deck

Submitted by: Mary Horowitz, Clerk