

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

Open Session Minutes

Date: May 25, 2021 **Time:** 6:30 PM (open)

Location: Zoom Meeting (remote), pursuant to the Governor's Executive Order (March 12, 2020, temporarily modifying certain provisions of the Open Meeting Law, G.L.c.30A § 20(d) and 940

CMR 29.10(4)(b).)

Meeting ID: 980 4554 7210, passcode: 688798

Board Members Present: Ms. Mary Horowitz, Ms. Mary Granville, Mr. Theodore Dawe

Others Present: Ms. Meredith Rafiki, Principal Assessor

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

Ms. Horowitz called the meeting to order at 6:33PM.

1. Introductions:

Ms. Horowitz, opened the meeting having the Board of Assessor ("Board") ("BOA") Members introduce themselves. Ms. Granville was appointed by the Select Board on May 7, 2021 to fill the remaining term of Joan Osborne, who resigned on March 22, 2021. Ms. Granville is a professional appraisal for over 30 years and former President of the Cohasset Board of Assessors. Mr. Dawe was elected to the Board on May 15, 2021. He is an auditor and a Real Estate Appraiser Trainee. Ms. Horowitz was elected to the Board in 2020 and was the former Clerk of the Norwell BOA. Ms. Rafiki is the Principal Assessor, and was hired to this full-time position by the Town of Norwell on February 1, 2021. Ms. Rafiki has been involved in town assessing for almost 9 years in the towns of Plympton and most recently as Assistant Assessor in the town of Kingston.

2. Approval of prior minutes:

Ms. Horowitz requested Ms. Rafiki seek guidance from town counsel on how the prior minutes (May 5, 2021) should be approved Ms. Horowitz is the only remaining member of the board present at the May 5, 2021 meeting and therefore a quorum was not present to approve the minutes. Ms. Rafiki indicated that she would seek Town Counsel advice as to how to proceed and respond back to the Board with his guidance. It was agreed this agenda item regarding the approval

of the prior minutes (May 5, 2021) would be place on the next meeting scheduled for July 6, at 6:30PM.

3. Board organization:

3.b. Signatory authority:

Ms. Rafiki indicated the need for creating individual rubber-stamped signatures of the Board members signatures in order to sign documents related to official Board business. Ms., Rafiki indicated that prior Board members allowed a rubber stamp of their signatures to be used by the Assessor's Office to sign documents when the Board members were not available to physically sign the documents or as a matter of convenience as determined by the Assessor's Office. Several Board members questioned the need for this stamp. After further discussion regarding the need and use of the stamped signatures, Ms. Horowitz recommended that the Board and Ms. Rafiki bring a list of the documents that could be signed by stamp if the Board elects to approve this process and discuss this at our next board meeting on July 6, 2021.

3.a. Board roles:

Ms. Horowitz moved to elect Mr. Dawe as Clerk and Ms. Granville seconded. A vote was taken, with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe, yes. Mr. Dawe made a motion to elect Ms. Horowitz Chair and Ms. Granville seconded. A vote was taken, with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe, all voted yes. Ms. Horowitz made a motion to elect Ms. Granville as Vice-Chair and Mr. Dawe seconded. A vote was taken, with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe, yes. Ms. Horowitz asked Ms. Rafiki to update the website with the names and new members positions on the Board and to make sure Ms. Granville and Mr. Dawe are added to our membership with the organizations.

3.b. Single signatory authority

Ms. Rafiki explained that the 2017 the Modernization Act changed the dynamics of how the Board ran and it gave the authority of one Board member to sign bills, invoices and any kind of Board documents and reports requiring Board authorization to enhance the efficiency of the flow of paper work through the system. After much discussion among the Board members and Ms. Rafiki no further action was taken on this item regarding a request by Ms. Rafiki for a single authoritative signatory.

However, Ms. Granville recommended that the Board give the Principal Assessor the authority to approve office expenditures not to exceed \$250. Ms. Horowitz made a motion to allow Ms. Rafiki to approve up to \$250 for Office Expenditures, Ms. Granville asked the Board if \$200 or \$250 was the right amount and after discussion the Board agreed on a \$200 spending limit.

A vote was taken, with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.

4. Monthly Reports

The Board reviewed, discussed and considered the following reports:

- 2019 Motor Vehicle Excise Tax Abatements in the amount of \$391.46. Ms. Horowitz
 asked if there was any more discussion regarding the report and hearing none Ms. Horowitz
 would entertain a motion to approve the report as presented. Mr. Dawe moved that the
 report be approved and Ms. Granville seconded. A vote was taken with all in favor. Ms.
 Horowitz, Ms. Granville and Mr. Dawe all vote yes.
- 2020 Motor Vehicle Excise Report in the amount of \$221.26. Ms. Horowitz asked if
 anyone had any questions regarding this report. Hearing none Ms. Horowitz would accept a
 motion to approve this report. Mr. Dawe moved that the report be approved and Ms.
 Granville seconded. A vote was taken with all in favor. Ms. Horowitz, Ms. Granville and
 Mr. Dawe all voted yes.

- 3. 2021 Motor Vehicle Excise Tax Report in the amount of \$3,878.37. Ms. Horowitz asked if there were any questions and hearing none Ms. Horowitz would move to accept the 2021 Motor Vehicle Excise Tax abatement listing as presented. Ms. Granville seconded. A vote was taken with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 4. 41A Deferral Report in the amount of \$44,849.93: Ms. Horowitz all the deferrals had to be voted on in executive session and then they have to be put into a report for the Board to approve in open session. Ms. Horowitz asked if there were any questions on this report in the amount of \$44,849.93. Ms. Horowitz asked if there were any other questions regarding the 41A deferral and hearing none she would move to approve the 41A report in the amount of \$44,849.93 that had previously been approved after reviewing the full application in Executive Session Ms. Granville seconded. A vote was taken with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 5. 2021 CPA exemption (related to Chapter 58 Section 8 filing "8 of 58") in the amount of \$430.86. Ms. Horowitz asked if there were any other questions regarding the 2021 CPA Exemption and hearing none, Ms. Horowitz would move to approve the 2021 CPA Exemption report in the amount of \$430.86 Ms. Granville seconded. A vote was taken with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 6. 2020 CPA exemption (related to 8 of 58 filing) in the amount of \$163.84. Ms. Horowitz asked if there were any more questions regarding the approval of the 2020 CPA exemptions Report hearing none Horowitz moved that the 2020 CPA exemptions report in the amount of \$163.84 be approved Ms. Granville seconded. A vote was taken with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 7. 2021 ATB Decision actually an "8 of 58" Abatement Decision (related to 8 of 58 filing) in the amount of \$5,463.15. Mr. Dawe asked why these were not coded as "8 of 58's" and Ms. Rafiki indicated that there was no code in the system to reflect a "8 of 58" abatements but she would ask Vision (the software company) to add the code so that future reports would reflect the correct abatement classification. Ms. Rafiki also indicated that she would make a manually correction to the originals prior to them being signed by the Board members. Ms. Horowitz asked if there were any other questions hearing none Ms. Horowitz would move that the 2021 "8 of 58" Abatement/Exemption report in the amount of \$5,463.15 be approved, Ms. Granville seconded. A vote was taken with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 8. 2020 ATB Decision actually "8 of 58" Abatement Decision in the amount of \$7,124.29. Ms. Horowitz asked if there were any further discussion hearing none. Ms. Horowitz would move to approve the report as amended to reflect "8 of 58" classification in the amount of \$7,124.29, seconded by Ms. Granville. A vote with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 9. 2021 Over Valuation Report actually "8 of 58" Abatement Decision in the amount of \$8,899.11. Ms. Horowitz asked if there were any other questions on this report hearing none. Ms. Horowitz would move to approve the report as amended to reflect "8 of 58" classification in the amount of \$8,899.11 Ms. Granville seconded. A vote was taken with all in favor Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 10. 2021 Boat Abatement listing in the amount of \$782.16. Ms. Horowitz. Mr. Dawe and Ms. Granville all had questions regarding the duplicate abatement, duplicate bills and negative entries. Ms. Rafiki responded to all the Boards questions. Ms. Horowitz moved that the 2021 boat abatement as presented in the amount of \$782.16 be approved, Ms. Granville seconded. A vote was taken with all in favor Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.

5. Bills

- 1. Ms. Horowitz asked if anyone had any questions about the bills. Mr. Dawe had several questions regarding the personal property consulting company (Real Estate Research Consultants Inc.) in the amount of \$2,580.00 the last of which was a request from Ms. Rafiki that the Board have the opportunity to review the renewal contract with the company before its execution to which Ms. Rafiki agreed. Ms. Horowitz asked if there were any other questions hearing none Ms. Horowitz moved to approve the bills payable in the amount of \$2,738.89, Ms. Granville seconded. A vote was taken with all in favor Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.
- 2. 2021 Motor Vehicle and Trailer Excise Tax Registry Print Commitment Number 2 in the amount of \$573,511.86. Mr. Dawe asked Ms. Rafiki about the zero-value vehicle that still had an excise tax. Ms. Rafiki indicated that in those instances the vehicles came from other towns and the amounts were not available but Ms. Rafiki said she would look into it and see if it could obtain ed but that information but it would not have any effect on the amount of the report and Mr. Dawe agreed. With no other questions than Ms. Horowitz would move that the Board issues this commitment for Motor Vehicle and Trailer Excise Tax for the year 2021 in the amount of \$573,511.86, Ms. Granville seconded. A vote was taken with all in favor Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes. Mr. Dawe asked Ms. Rafiki if, in the future, pagination be included to ensure the last page is received (Ex. page 139 of 139).

6.Comments from the public

Ms. Horowitz asked Ms. Rafiki if there was anyone in the waiting room and since there was no one in the waiting room Ms. Horowitz would go to the next agenda item.

7. Discussions

7.aOffice Goals (Ms. Rafiki)

Ms. Rafiki presented the Board with new priorities and began to go through them:

- a. Mapping. Ms. Rafiki spoke at length about how critical it is to get the mapping up to date and a GIS platform in place and they may have to go back to 2014. Ms. Rafiki also mentioned that this would be collaborative effort between many departments and boards including but not limited to Zoning, Building, Planning and Conservation.
- b. Vision 8. Ms. Rafiki next spoke about updating Vison (the software that produces the property cards aka field cards) to Vison 8 that would include a feature to back-up the data to the cloud which we presently do not have.
- c. Data correction. Ms. Rafiki next spoke about using MLS and Google homes to better identify outliners and improve the correction of data. Ms. Rafiki indicated that she needed another full- time person to help investigate and make these corrections and is going to look into getting more time and hours for her current staff in order to have an accurate reporting office.
- Mr. Dawe moved to continue the remaining agenda items on the May 25 2021 meeting, beginning with a continuation of the Office Goals, at the Board's June 8th, 2021 meeting. Ms. Horowitz seconded. A vote was taken with all in favor. Ms. Horowitz, Ms. Granville and Mr. Dawe all voted ves.
- Ms. Horowitz moved to adjourn the meeting at 9:04 PM and Ms. Granville seconded. Λ vote was taken all in favor Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.

Respectfully submitted,

The She Shave, Clerk Theodore Dawe, Clerk