



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

Open Session Minutes

Date: June 22, 2021

Time: 12:00 PM (open meeting session)

Location: Zoom Meeting (remote), pursuant to the Governor's Executive Order (dated) 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: Meredith Rafiki, Principal Assessor

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

Ms. Horowitz, Chair, called the meeting of the Board of Assessors ("Board") to order at 12:03 PM.

1. Report on Preliminary Tax Bill Commitments

Ms. Horowitz asked Ms. Rafiki to walk us through the Preliminary Real Estate Tax Bill. Ms. Rafiki indicated Mr. Dawe had some questions regarding the calculation of the preliminary Real Estate Tax bill and that Ms. Rafiki and Mr. Dawe attempted to reconcile and recalculate the Preliminary Real Estate Property Tax Bill billed amount on Friday, June 21 and were not successful as a slight variance still occurred between the report and the database. Ms. Rafiki continued her efforts to reconcile the information by contacting the software company that is responsible for creating the preliminary bill for further evaluation and explanation as to how the figure was derived. Based on the software companies' explanation Ms. Rafiki was confident that the figure of \$24,154,820.36 was correct but do to timing restrictions required by the state Ms. Rafiki was not able to definitively reconcile the number reported on the preliminary tax bill. Ms. Rafiki assured the Board she would continue her efforts to determine how the preliminary tax bill was created. Ms. Rafiki also reminded the Board that this was an estimate and any adjustments would be made in the final bills which would be going out in January, 2022. Ms. Rafiki also worked with the town treasurer Ms. Darlene Sullivan to try and reconcile the number. Ms. Rafiki indicated that Ms. Sullivan was also confident the number was correct. Mr. Dawe did point out that the difference in the number both he and Ms. Rafiki calculated versus the supporting detail to the tax bill was \$85,031 (approximately .35% variance). Mr. Dawe offered to return to the Assessor's

office and work with Ms. Rafiki and Ms. Sullivan to reconcile the numbers. Mr. Dawe also indicated that he did not review the supporting data that calculated the CPA fee also because of time constraints. Ms. Rafiki explained to Mr. Dawe the basic calculation of the CPA fee. Mr. Dawe was agreeable to move forward with the preliminary Real Estate Tax bill in the amount of \$24,154, 820.36 and the CPA Fee in the amount of \$625,022.32 if Ms. Rafiki was committed to providing the Board with a detailed explanation and reconciliation of both of these numbers in the near future to which Ms. Rafiki agreed.

After much discussion and debate from the board members regarding the variance found in the calculation and Ms. Rafiki's continued efforts to reconcile the preliminary Real Estate Tax Bill to the underlining data the Board agreed to approve the Preliminary Real Estate Tax Bill and the Preliminary CPA bill as previously presented for the following reasons; 1. Ms. Rafiki's representation based on her professional judgment and additional research that the preliminary bill is correct, 2. the comparison to the prior year's bill which was reasonably close to the current bill, 3. Ms. Rafiki's commitment to reconcile the amounts with the software company and report this information back to the board, 4. the fact that this is a preliminary bill and is therefore an estimate, 5. that the present variance in question based on a preliminary understanding of how the bill is calculated was \$85,031 (or approximately .35% of the total tax bill) and 5. the state required deadline was June 30, 2021 which did not allow sufficient time to determine the difference. Ms. Horowitz adjourned the open meeting at 12:34 PM.

Respectfully submitted by,


Theodore Dawe, Clerk