



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

Emergency Session Minutes

Date: March 30, 2022

Time: 6:00PM Emergency Session

Location: Board of Assessors Office, Norwell Town Hall

Board Members Present: Ms. Horowitz and Mr. Theodore Dawe

Others Present: Ms. Meredith Rafiki, Principal Assessor

The Board will go into emergency session to discuss responses to the Advisory Board's inquiries related to the BOA's Senior Circuit Breaker Property Tax Relief article to be presented in the Town Warrant which must be addressed by next meeting of the Advisory Board on March 31, 2022 in order to receive their opinion and approval at Town Meeting.

Ms. Horowitz called the Emergency Session to order at 5:52 PM

1. **Discussion Item:** Discuss and rework wording for Senior Circuit Means Article which must be done prior to Advisory Meeting to be held 3/31/22.
Ms. Horowitz began the discussion by addressing the Advisory Board two (2) main concerns with the BOA's Senior Circuit Breaker Property Tax Relief Article ("Article") which were as follows:
 - a. The use of the use "excessive" with the first sentence of Section 2 of the Article;
 - b. The of the would "shall" in the first section of Section 3.

Discussion among the Board members to address 1.a above the Board agreed to leave the "excessive" word within the context of the article with the following explanation; Doing so within the article language removes our discretionary ability to adjust these guidelines as needed to be in line with other existing exemption amounts (which have asset guidelines set by the State). We intend to set asset guidelines annually, in a proportionate way related to other exemptions with asset guidelines.

Discussion among the Board members to address 1.b above the Board changed the language in Section 3 the first sentence which eliminated the word "shall" and amended the language to reinforce the intent of the article within Section 3 and replace a section of the first sentence which

was "... provided that the amount of the exemption shall match the amount of the ..." with "The principal intent of this article is to provide an exemption in the amount of the ...". This amendment emphasizes the intent of the article and removes the word "shall" from this sentence.

The Board also addressed the issues of how the Senior Work Off program would be affected by this article and it would not be affected.

The Board also agreed to present to the Advisory Board a copy of the Wakefield Senior Discount Program Application which the Board will use as a guideline for any applicant seeking relief under the Senior Circuit Breaker Property Tax Relief program.

Ms. Horowitz adjourned the meeting at 6:33 PM.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Theodore Dawe", written in dark ink.

Theodore Dawe, Clerk