



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

**Open Session Meeting Minutes**

**Date:** May 5, 2023

**Time:** 9:00 AM (open meeting)

**Location:** Osborn Room Norwell Town Hall

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

**Others Present:** Ms. Meredith Rafiki

Ms. Horowitz called the meeting to order at 9:18 AM.

**1. Open Forum:**

There was no one from the public present at the meeting at this time however Ms. Horowitz indicated that she would leave this public comment section open for the rest of the meeting in case any of the citizens had a public comment.

Prior to discussing and declaring the overlay surplus Ms. Horowitz made a motion to approve the open meeting minutes of April 5, 2023 as submitted and May 1, 2023 as amended which was seconded by Ms. Granville and a vote was taken with all in favor Ms. Horowitz, Ms. Granville, and Mr. Dawe all voted yes.

**2. Discuss and Declare Overlay Surplus:**

Ms. Rafiki presented the Board with a request for the transfer of excess Overlay funds to Overlay Surplus from Christine McCarthy, Town Accountant as per MGL and that a vote by the Board to transfer the excess Overlay to the Overlay Surplus be made for FY2023. After much discussion regarding the current overlay amount and the details that supported this amount including the remaining balance in the Overlay fund which approximated \$1.635 million, Ms. Horowitz made a motion that we, as the Board, declare \$839,955 as Overlay Surplus as stated by documentation from finance and the request from the finance department. This motion was seconded by Ms. Granville and a vote was taken with all in favor Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes. As part of the discussion surrounding the Overlay and Overlay Surplus. Mr. Dawe made reference to the upcoming Warrant for the FY24 year and questioned the amounts reported in the warrant (\$460,955 as Overlay Surplus (source of funds) and \$300,000 as Overlay (use of funds) and asked Ms. Rafiki if she knew where these amounts came from. Ms. Horowitz also wanted to know the origin of these amounts. Ms. Rafiki indicated that these amounts do not have any effect on our

vote regarding the excess Overlay we voted on and suggested that we contact Christine (Christine McCarthy the Town Account) for the origin of these amounts. Mr. Dawe indicated that he would follow up with Ms. McCarthy after the meeting. Mr. Dawe and Ms. Horowitz asked Ms. Rafiki where the funding was budgeted for the new Senior Citizens Property Tax exemption initiative, we passed this year that would cost about \$230,000 and Ms. Rafiki indicated these funds would be part of next year's budget.

**3. New Business; anything unforeseen.**

Ms. Rafiki presented the following commitments, warrants and exemption to the Board for their signatures:

- a. A Property Tax warrant and commitment in the amount of \$3,021.30 that reflects a revised property tax bill
- b. A Personal Property Tax warrant and commitment in the amount of \$474.11 that reflects a revised bill Personal Property Tax (Pilot) bill.
- c. A rescinded exemption that was abated in error in the amount of \$1,000.00 and a CPA fee of \$30.00.

Ms. Rafiki presented to the Board an updated version of the letter that would accompany the Data Verification Questionnaire and be sent to all the property owners that will be subject to a property inspection for this cyclical review. The Board signed the updated version.

**4. Adjourn to Executive Session.** The Executive Session will follow the open session.

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

Ms. Horowitz adjourned the open session at 9:42 AM.

Respectfully submitted,

  
Theodore Dawe, Clerk