



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

**Open Session Meeting Minutes**

**Date:** June 12, 2023

**Time:** 3:00 PM (open meeting)

**Location:** Osborn Room Norwell Town Hall

**Board Members Present:** Ms. Mary Granville, Mr. Theodore Dawe, and Mr. James Koehler

**Others Present:** Ms. Meredith Rafiki

Ms. Granville called the meeting to order at 3:00 PM.

**1. Open Forum:**

Mr. Thomas MacCurtain of 48 Samuel Woodworth Road spoke with the Board regarding the Boards denial of his application for a Veterans exemption because of a late filing. Mr. MacCurtain presented a document to the Board in which he interpreted the filing date to be July 1 and therefore thought he was within the time frame to qualify for the exemption and was seeking a waiver from the Boards denial. Upon review of the document the Board explained to Mr. MacCurtain that the July 1 date was the eligibility date for the exemption and not the filing date which was April 1. Ms. Granville told Mr. MacCurtain that this exemption process is mandated by the state and therefore the Board was required to deny the application because it was filed after the filing deadline. After hearing the interpretation of the filing deadlines from the Board Mr. MacCurtain now understood the document regarding the exemption guideline and asked if he could still appeal the decision of the Board. Mr. Koehler responded to Mr. MacCurtain and told him that he had 90 days to file an appeal with the Appellate Tax Board after the notice of denial. Ms. Rafiki indicated that she would provide Mr. MacCurtain with the necessary information to file this appeal. Ms. Rafiki also indicated that she has put him on the list for next year. Mr. MacCurtain suggested that exemption benefits be communicated through a letter so taxpayers are made aware of the benefits and deadlines. Ms. Rafiki indicated that information regarding these benefits is posted on the Assessors website and through the Council on Aging. Ms. Granville indicated that the exemption benefits are also posted on the Council on Aging Newsletter. Ms. Rafiki indicated that she would be happy to work with the tax collector to see if something could be put in the tax bill to inform the taxpayer of these benefits and deadlines as well.

**2. Welcome New Board Member James Koehler:**

Ms. Granville welcomed the newly elected Board member, Mr. James Koehler. Ms. Rafiki asked Mr. Koehler to give a brief description about his background to the Board. Mr. Koehler told the Board that he is

serving as a faculty member at Boston University with a specialty in renewable energy. Most of his career was spent in Washington, D.C. with consulting firms and at Georgetown University where he served as a faculty member for seven (7) years. Mr. Koehler said he has a finance, policy and academic background and has worked in the federal government.

### **3. Reorganization of Board & Vote:**

Ms. Granville asked that a motion be made to reorganize the Board to which Mr. Dawe made a motion to elect Ms. Granville as Chair, Mr. Dawe as Vice-Chair and Mr. Koehler as clerk. The motion was seconded by Ms. Granville and a vote was taken with all in favor Ms. Granville, Mr. Dawe and Mr. Koehler voting yes. Ms. Granville asked Mr. Dawe to give a brief description of the job requirements of the Clerks duties to Mr. Koehler's benefit. Mr. Dawe indicated that the primary duties of the Clerk were to take and produce minutes of both the Open and Executive Meeting Minutes. Mr. Dawe indicated the process of producing a draft of the minutes to the Board members prior to the next Board's next meeting and the subsequent approval process, posting and filing of the minutes. Mr. Dawe then offered to take the minutes for the June 12 Open and Executive Sessions with Ms. Granville's approval since Mr. Koehler was just informed of these duties. Mr. Koehler would therefore begin to take the minutes at the next meeting.

### **4. Prior Meeting Minutes:**

Ms. Granville made a motion to approve the Open Meeting Minutes of May 17, 2023 seconded by Mr. Dawe a vote was taken with all in favor Ms. Granville and Mr. Dawe voting Yes. Mr. Koehler abstained from voting since he was not elected to the Board until after the May 17, 2023 meeting.

### **5. Office Business:**

#### **a) Monthly Reports.**

Abatements and Exemptions for May, 2023:

- 2023 MV Excise Tax Abatement Report - \$2,987.23
- 2021 MV Excise Tax Abatement Report - \$260.53
- 2022 Boat Excise Tax Abatement Report - \$25.00
- 2023 Code 42 Personal Property Tax Overvaluation Abatement - \$150.15
- 2023 Code 21 Real Estate Property Tax Overvaluation - \$3,982.86
- 2023 Code 41 CPA Exemption - \$90.64
- 2023 Clause 22E and CPA Exemption - \$1,030.00

#### **b) Commitments and Warrants:**

- 2016 MV and Trailer Excise Tax Warrant - Commitment 10 - \$11.25
- 2023 Boat Excise Tax Warrant - Commitment 1 - \$6,202.00

#### **c) Bills etc.**

Ms. Rafiki presented monthly bills and invoices totaling \$15, 079.60 as follows:

- Vision Government Solutions (Invoice #106547) - \$ 450.00
- Vision Government Solutions (Invoice #105991) - \$4,125.00
- Vision Government Solutions (Invoice #108061) - \$4,866.51
- MAAO - \$450.00
- Patrick Harring (Invoice #001) - \$2,496.00
- Patrick Harring (Invoice #002) - \$2,496.00
- Meredith Rafiki (reimbursement for Office Supplies) - \$196.09

Mr. Dawe made a motion to approve all the office bills and invoices totaling \$15,079.60 seconded by Ms. Granville and a vote was taken with all in favor Ms. Granville, Mr. Dawe and Mr. Koehler voting yes

### **6. Update on Inspectional Work:**

Ms. Rafiki reported to the Board that 27% of the project for the sales (property sales that transpired from 1/1/2021 to 12/31/2022) and permit (building permits from 1/1/2022 to 12/31/2022) inspections has been completed which represents 156 out of the 804 properties selected for this project. Ms. Rafiki also indicated

that this project should be completed by mid-July which is ahead of the July 31, 2023 deadline. Mr. Dawe asked Ms. Rafiki for a list of the 804 properties that are scheduled for this inspection and Ms. Rafiki indicated that she would provide him with this list. Mr. Dawe then asked Ms. Rafiki if she would consider putting the information regarding the property inspections and revaluation inspections on the front page of the towns website in order to make this announcement more visible to the taxpayers. Although this information is currently on the Assessors website not everyone accesses this website. Ms. Rafiki indicated that she would see if this could be done.

**7. Update on Data Questionnaires & Cyclical Project:**

Ms. Granville asked Ms. Rafiki for an update on the returns from the questionnaires that were mailed out regarding the revaluation and cyclical inspections and Ms. Rafiki indicated that out of the 1,897 questionnaires that were mailed out approximately 30% had been returned and recorded.

**8. Update on Data Collection Manual:**

Ms. Rafiki indicated that there has not been any update on the data collection manual but did indicate that she received pictures from Mr. Dawe. Mr. Dawe offered his assistance if there was anything else he could do to help with the manual.

**9. New Business: anything unforeseen:**

Ms. Granville wanted to discuss the role of the Assessor with the Board and as such read the following description of the role of the assessor in municipal finance as published by the Massachusetts Division of Local Services:

*"Assessors are responsible for determining full and fair cash valuations and for classifying all property located within the community as of January 1 each year. The assessing office is overseen by an appointed or elected board, which is responsible for approving valuations, vetting abatement applications, reviewing property tax exemptions, managing the overlay account, and providing new growth estimates during the budget process. Assessors prepare and maintain a property database that lists all taxable and non-taxable properties in the jurisdiction. Acting as revenue experts within the municipal finance team, they work collaboratively with other local officials to determine the annual property tax rates, and participate in local tax policy decisions."*

Ms. Granville indicated that the Board should not look at the office (Assessors Office) as the Boards responsibility and that this Board must make sure it does not overstep its bounds with respect to managing the office. Ms. Rafiki requested from Ms. Granville that a mission statement regarding the role of the assessor be voted on by the Board. Ms. Granville agreed to draft this mission statement for the Boards vote and to submit a copy of this draft to Mr. Dawe and Mr. Koehler for their review.

**10. Adjourn to Executive Session:**

A motion was made by Mr. Dawe to adjourn the open session, seconded by Ms. Granville with all in favor Ms. Granville, Mr. Dawe and Mr. Koehler voting yes. The meeting was adjourned at 3:54 PM.

The executive session immediately followed 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

Respectfully submitted,

  
Theodore Dawe, Vice-Chair