

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

OPEN SESSION MEETING MINUTES

Date: Wednesday, November 29th, 2023

Time: 2:00pm (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. Megan Howell

The meeting was called to order by Ms. Granville at 2:00pm.

(1) OPEN FORUM

- There was no one from the public present at the meeting at this time however Ms. Granville 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.

(2) PRIOR MEETING MINUTES

- Prior meeting minutes were discussed that had not been finalized were agreed to be finalized during the next Board of Assessor's meeting, set for the following week.

(3) OFFICE BUSINESS - Monthly Reports, Commitments, Warrants, Bills, Etc.

- Monthly Reports
 - No Commitments
 - No Warrants
 - Bills, Etc.
 - No bills were presented for discussion

(4) UPDATE ON REVALUATION STATUS AND INSPECTIONS


- Ms. Rafiki provided LA3 Sales Reports for review.
 - She stated that the goal is to have a median "Assessment to Sale Ratio" (ASR) (heretofore referred to as the "ratio") between 0.9 and 1.1 of the old values and new values.
 - She stated that last year the median ratio was 0.97, and this year her recommendation is to have a median ratio of 0.95 for all "101s" and "102"s (101s being defined as single family residences and 102s defined as apartments).
 - For the ratios outside of this range, Ms. Granville stated she'd like Ms. Rafiki to explain any of the ratios that were under 0.8.

- Ms. Rafiki stated that the LA3 needs to be signed by December 1st, in order to meet Disclosure deadlines by December 8th, in order to have sign-off by December 13th and send to the Department of Revenue.
- Ms. Rafiki explained that the ratios need to be within the coefficient of variation, and that the state requires them to be within 10%.
- Mr. Dawe stated that he is hesitant to sign off until he sees the COD information which lists a number of other factors. Ms. Rafiki stated that she will send updated spreadsheets listing these factors, including properties that are divided by quartile, age, neighborhood, style, site index and other factors. For each of these Mr. Dawe wanted to look at the median ratio.
- Town Administrator Darleen Sullivan was asked to join the meeting to go over questions and timelines from the Board of Assessors, regarding the proposed LA3 sales report.
- Communications regarding Disclosure
 - During the conversation, the topic of how the deadlines and information would be disclosed during the disclosure period from December 1st-December 8th. Ms. Sullivan stated:
 - That it would be highlighted on Norwell Spotlight - the local cable-access news show
 - That it would be published in a newspaper, likely the Mariner and possibly Patriot Ledger
 - That it would be published in the newsletter circulated by the Norwell Council on Aging
 - That it would be circulated in the Norwell library's weekly newsletter
 - That it would be posted on the Norwell Town website
 - That it would not be published on social media
 - Communications discussion also included talk about how to explain the differences between the Disclosure Period and the Abatement Challenge period:
 - Phase 1: Disclosure Period
 - Notice has to be provided to Norwell property owners to review their property cards to ensure that the cards contain accurate information and details. If the Town Assessor confirms that details of a property card are incorrect, she can change those details before determining the values being set and the tax rate being set.
 - In order to challenge the details on a property card, a resident must visit the office in-person prior to the deadline
 - By 10am ET on November 30th, details of the Disclosure announcement were circulated for feedback from the Board and Town Administrator. The final details provided in the Disclosure Announcement were set by the Principle Assessor.

- Residents would be able to view their proposed assessments via an email to the Assessor's office or by visiting the office in person. The current property cards available online show last year's assessment and the proposed assessment for the following year.
- Phase 2: Abatement Challenge Period
 - Included within the updated assessment and tax rate being mailed to all Norwell residents will be a pink slip stating that any challenges to the property card and/or assessed value are due by February 1st, to ensure that residents see this announcement.
- Next Critical Dates for the Board
 - December 1st: sign-off from the Board of Assessors on the LA3
 - December 6th: Update from the Board of Assessors to the Norwell Select Board
 - December 13th: Board of Assessors Classification Hearing with the Norwell Select Board: This meeting will discuss setting the tax rate, including whether or not to have a single or split-rate. The Board of Assessors will present the proposed tax rate to the Select Board, who will vote to approve it or not approve it.

Ms. Granville adjourned the meeting at 4:06pm. The Executive Session immediately followed the Open Session.

Respectfully Submitted,

 James Koehler, Clerk (~~e-signed~~)