



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

Open Session Meeting Minutes

Date: January 24, 2024

Time: 3:00 PM (open meeting)

Location: Osborne Room Norwell Town Hall

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

Others Present: Ms. Megan Howell, Senior Administrative Assistant

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

1. Open Forum:

There was no one from the public present at the meeting at this time.

2. Prior Meeting Minutes:

- Mr. Dawe made a motion to approve the open meeting minutes of November 15, 2023, which was seconded by Ms. Granville and a vote was taken with all in favor: Mr. Dawe, Ms. Granville, and Mr. Koehler all voted yes.
- Mr. Dawe made a motion to approve the open meeting minutes of November 1, 2023 (amended), which was seconded by Ms. Granville and a vote was taken with all in favor: Mr. Dawe, Ms. Granville, and Mr. Koehler all voted yes.
- Mr. Koehler stated he is waiting to finalize the minutes from the December 6, 2023, open meeting. He is waiting on bills and abatements. Mr. Dawe offered to locate the documents and submit them to Mr. Koehler.

3. Number of Applications For Abatement of Real Property Tax received to date:

- At the time of finalizing the agenda, the number of abatement applications received was 35. On the date of this meeting, the number received was 54. Approximately 68 applications were received last year. These numbers reflect the number of applications received for both Real Property Tax and Personal Property Tax.
- The deadline for submission of applications is February 1, 2024.

4. 2023 Town Report:

- Mr. Dawe presented and distributed a copy of the 2022 Town Report. Statistics were collected from the LA4. Exemption information was provided by Ms. Meredith Rafiki, Principal Assessor. Accomplishments were expanded by Mr. Dawe with Board approval.
- This report needs to be submitted to the Town Clerk by February 28, 2024. Ideas are submitted to the Assessors Office and can be distributed by the Board members.
- Approximately 4,000 properties were assessed, and contractors were hired to aid in this project. Certification and approval were obtained from the Department of Revenue in a timely manner. Ms. Howell can provide additional information on Board and Staffing Notes.
- Mr. Dawe will address the Circuit Breaker, including history and approval. Regarding Section 1 Town Maps, the Board can consult with Mr. Bob Cole for additional information. Ms. Granville will address the Improvements section.
- Ms. Granville and Mr. Dawe recently presented to the Council on Aging with information on reading and accessing property cards, exemptions, and abatements. It was noted that supplemental instructions are available on the Town website.
- Mr. Dawe will confirm with the Department of Revenue on cyclical versus revaluation. It was then decided that the Town Manager, Darleen Sullivan, will be consulted in place of the Department of Revenue.
- It was noted that over the course of two to three years, new growth was not collected, and inspections were not completed. Originally, the Department of Revenue requested the inspection of 800 properties. This was changed to a reassessment of the entire town, upon further data analysis by the Department of Revenue. This prompted the hiring of contracted assessors. The final deadline was eventually extended to November 7, 2023.
- Mr. Koehler suggested comparing last year to this year for fiscal year valuations. This would compare the residential fiscal year and personal calendar year and would be displayed on separate tables.
- Mr. Koehler raised the question of how much tax is levied versus how much is collected. Ms. Granville replied that an immediate answer is not available since this is handled by the Collector/Treasurers office. Ms. Granville noted there is a 14% interest applied to unpaid balances.

5. New Business: anything unforeseen:

- Ms. Granville amended the agenda to include the signing of bills. This included one accounts payable sheet, and one abatement/exemption certificate for the Senior Work Off Program which goes into overhead for last year. Mr. Koehler asked about the amount allocated versus the amount used for the Senior Work Off Program. Ms. Granville suggested raising awareness of the program for this year. Discussion was held on adding this to the website. The information currently appears on the Board's page but not the main landing page. Currently, there is not a designated page on the website for Council on Aging. This information could also be included in the Navigator.
- Mr. Koehler had previously compiled a list of to-do items for Ms. Rafiki from previous open session meetings. The suggestion was made to maintain this as a running list.

6. Adjourn to Executive Session:

- Ms. Granville adjourned the open session at 3:34 PM. 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.

Respectfully submitted,

A handwritten signature in blue ink that reads "Megan Howell". The signature is written in a cursive, flowing style.

Megan Howell, Senior Administrative Assistant