



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

**Open Session Minutes**

**Date:** January 4, 2022

**Time:** 5:30 PM (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, Principal Assessor (via Zoom)

**Of note:** Harbor Media may also be providing remote participation access for interested parties who are not able to attend this in-person meeting. Remote participation continues to be conducted pursuant to the Governor's Executive Order (March 12, 2020, temporarily modifying certain provisions of the Open Meeting Law, G.L.c.30A § 20(d) and 940 CMR 29.10(4)(b).) This meeting was also available via Zoom.

Ms. Horowitz called the meeting to order at 5:30 PM.

**1. Public comment for any non-agenda items:**

Ms. Horowitz asked if Mr. Galibois or Mr. Morin had any comments and neither party had any comments at this time. 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 later during the meeting.

**2. Monthly Reports, Bills Payable and Updates:**

- a) **Monthly reports and bills payable.** 1) The request for the Boards approval of a real estate tax abatement for ATB petition Docket # F342309 in the amount of \$18,649.40 and the CPA in the amount of \$550.48 that had previously been discussed and approved in executive session. 2) Senior Work Off abatement for FY2022 in the amount of \$10,975.53 3) Veteran's exemptions in the amount of \$2,400 for FY2021 for clause 17 4) Veteran's exemption under clause 17 E in the amount of \$3,000 for FY2022 5) FY 2021 Motor Vehicle Excise Abatement in the amount of \$1,333.22 6) FY 2020 Motor Vehicle Excise Tax Abatement in the amount of \$476.25, 7) W.B. Mason invoice for office supplies in the amount of \$257.34. The Board approved and reviewed monthly bills, exemptions and abatements which are available to the public at the Assessor's Office upon request.

- b) **Update on Field Guide/Data Collection Manual.** Ms. Rafiki indicated there was no update on any additional progress regarding updating the Field Guide/Data Collection Manual.
  - c) **Update on actual Tax Bills.** Ms. Rafiki indicated that the bills were sent on time. Ms. Horowitz asked how it was going with respect to questions from the taxpayers regarding their bills and Ms. Rafiki indicated they were responding to most questions and if the taxpayer was not satisfied with the response the taxpayer was encouraged to complete an abatement form which is available on-line. Ms. Horowitz asked Ms. Rafiki if the Field Cards had been updated on line and Ms. Rafiki indicated they had not been updated at this time. Ms. Horowitz asked Ms. Rafiki why this was not done in a timely manner since the prior year field cards were not updated until mid-January which did not give the tax payer a lot of time to address any issues if they may have had prior to meeting their abatement filing deadline of February 1<sup>st</sup>. Ms. Rafiki indicated that if the field cards were not updated by Thursday the 6<sup>th</sup> she would follow-up with the company. Mr. Dawe indicated that the purchase order was signed in on December 23 in order to have this process completed on time.
- 3. New Action Items:**
- a) **Prior submitted minutes** would be voted on at the next meeting once the Board has had an opportunity to review them.
  - b) **Senior work off program** approval of the overlay surplus transfer in the amount of \$1,087.01 for Medicare insurance was approved by the Board.
  - c) **Senior Circuit Breaker Tax Exemption** article was reviewed and discussed among the Board members and several changes in the language were refined and agreed to by the Board members who also received some input from Mr. Morin. Ms. Horowitz indicated that she would make the Board recommended changes to the article and resubmit the article for the Boards final approval at the next regularly scheduled meeting and also give a copy to Mr. Morin. In summary recommended changes would be as follows; Section 1 – to include condominiums, Section 2 – add calendar year, Section 3 include funding can be provided by free cash, transfer of available funds from other sources or changing the % of relief if, after exhausting all other financial resources, it cannot be funded solely out of the overlay surplus which would be the primary method of funding the program. Ms. Horowitz indicated, based on 2015 to 2018 statistics between 190 and 208 seniors had participated in the program for Senior Circuit Breaker Income Tax Relief program with an average savings of approximately \$1,020 per participate based on the latest 2018 statistics for a total relief of \$212,236, again based on 2018 statistics.
  - d) **Exemptions 22G and 22H** were discussed with regards to adopting these exemptions for our Veterans. Ms. Horowitz indicated the Board had previously approved Clause 22 under MGL Chapter 59 Paragraph 5 but the Board also wanted to include clauses 17G and 17H both of which the town had not previously adopted for the benefit of the Veterans and the Board was previously informed were reimbursable by the state. Ms. Rafiki indicated that Clause 17H was not reimbursable by the state but the financial impact would be similar to Clause 17 D of which there were participants in the prior year. Ms. Horowitz recommended that the Board table any further discussion regarding 17H and asked Ms. Rafiki if she could forward to her the applications under 17D and do some additional research regarding the number of potential participants and the financial impact this would have on the town if this exemption had to be funded. Ms. Granville moved that Clause 17G exemption of MGL Chapter 59 Paragraph 5 be adopted, seconded by Mr. Dawe. A vote was taken with all in favor, Ms. Horowitz, Ms. Granville and Mr. Dawe all voted yes.



#### 4. Discussion Items:

a) **Other materials related to Town Meeting** none.

b) **Other exemptions to move forward with.** Ms. Rafiki indicated that she is going to do some more research with regards to 17E to determine if the town can adopt the CPI index adjustment to this \$175 exemption that is already in effect. Ms. Rafiki was also indicated that she would like to propose to double the amount of the exemption to \$350 of which \$175 would be borne by the Town either through the overlay or other means. Ms. Horowitz thought that was a good idea and asked Ms. Rafiki to present to the board the estimated financial impact this may have on the town at the next Board meeting.

c) **Next Meeting Dates.** It was agreed the next meeting dates that had not been previously scheduled would be as follows; Executive Session would be January 18 from 9:00AM to 10:00AM and the next Open Meeting date would be January 19 via Zoom from 5:15 PM to 6:45PM.

Additional discussion regarding the abatement process whereby Mr. Dawe suggested that if an abatement application is denied than a note should be placed in the denial envelope explaining why the application was denied. Ms. Horowitz indicated if an application is denied because they did not give the BOA any supporting information than the BOA would call the applicant to request that information.

Ms. Granville asked Ms. Rafiki if there was a map of the town that shows neighborhoods like the land values Ms. Rafiki indicated that the office did not have such a map but for the revaluation, she would have to color code the neighborhoods. Ms. Granville indicated it would be helpful, if not a color coordinated, a map of the town indicating the neighborhood number reference. Ms. Rafiki indicated that it was something that could be done. Ms. Rafiki also indicated that the updated GIS system should also be able to provide that type of mapping grid.

Ms. Horowitz adjourned the meeting at 6:49PM.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Theodore Dawe', is written over a horizontal line.

Theodore Dawe, Clerk