

**Town of Concord  
Board of Assessors Meeting Minutes  
January 14, 2021**

**Present:** Tom Matthews, Chair, William Herring, Tory Lambert, Susan Livingston and  
Brendan Kemeza  
**Staff:** Lane Partridge, Town Assessor, Carolyn Dee, Sr. Administrative Assistant  
**Others:** Susan Bates, Select Board Liaison and Kathy Cuocolo, Finance Committee  
Liaison.

The meeting was called to order at 4:01 P.M.

Mr. Matthews read the Zoom Conference statement provided to all Concord Boards and Committees for a zoom meeting.

“In accordance with Governor Baker’s executive order permitting virtual meetings during the COVID pandemic, the Board of Assessors is conducting this meeting today, January 14, 2021 at 4:01 P.M. Eastern Time on the Zoom platform and in accordance with the Town’s Policy Directive and Guidelines issued on April 1, 2020 and amended on May 7, 2020. I ask that all board members, town staff, and presenters activate their video and mute their microphone unless they have something to say or are participating in committee dialogue. This meeting is being recorded and will be available for later viewing on the Town’s website. All committee votes will be taken via roll call. We will start with an attendance roll call. I will announce your name, please reply. For members of the public, please unmute yourself when I’ve opened the meeting to public comment.”

Mr. Matthews took the attendance:

Mr. Herring -	Aye
Ms. Livingston -	Aye
Mr. Lambert -	Aye
Mr. Kemeza -	Aye
Mr. Partridge -	Aye
Ms. Dee -	Aye
Mr. Matthews -	Aye

**MINUTES**

**December 10, 2020 – Regular Session**

When reviewing the discussion that was held concerning the Residential Exemption a clarification needs to be made. The Residential Exemption may be from 1% to 35% for Residential Properties. When Mr. Partridge was explaining the mechanics of how it is calculated, to the Board, he used a base of 20% in his analysis. This did not indicate that the Residential Exemption would be a reduction of 20%, but was the percentage of the average value to demonstrate the impact it would have on property owners in Concord.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Kemeza it was **VOTED** to **APPROVE** the minutes of the regular session meeting, as amended, of December 10, 2020.

Ms. Livingston – Aye  
Mr. Kemeza – Aye  
Mr. Herring - Aye  
Mr. Lambert - Aye  
Mr. Matthews - Aye

### **MOTOR VEHICLE END OF MONTH REPORTS**

Mr. Partridge presented End of Month Report for Motor Vehicle Excise Tax Abatements for **December 2020** with the following amount:

**2020 - \$528.48**

On a **MOTION** made by Ms. Livingston seconded by Mr. Herring, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2020** as designated in the End of the Month Report for **December 2020** and as listed above.

Ms. Livingston - Aye  
Mr. Herring - Aye  
Mr. Lambert - Aye  
Mr. Kemeza- Aye  
Mr. Matthews - Aye

Mr. Partridge stated that the 1<sup>st</sup> Motor Vehicle Commitment for 2021 has been sent to Treasury for processing within the next couple of weeks.

### **ABATEMENT HEARING FORMAT**

The Board discussed the format for the upcoming Abatement Application Hearings by Zoom Conferencing. While these will be done during the Regular Session of the Board Meetings it was suggested that the applicants not be given the 5 minutes to speak about their application as was the practice in the past. The reason for the change in format, is that Zoom Conferencing allows the applicant the opportunity to speak for a longer period of time on issues that are already mentioned in their application. The Board is cognizant of their time and does not want to prolong the meetings any longer than they should be. Prior to the Board Meeting each member will be aware of what information is included on the application.

In the past the applicants spoke in the order they arrived at the meeting. It would be difficult to find a way to order the speakers in a way that was fair to everyone. The Board is proposing to implement this change in light of the COVID-19 pandemic and the meeting format changes that have been implemented as a result.

The Town of Concord is the only community that discusses abatement applications during Regular Session as other communities discuss them during Executive Session. When we notify the applicant that the Board will be discussing their application at a specific meeting, we will inform them that they may send us anything else they want to add to their application prior to the meeting. All applications have to be acted on within 3 months of receiving them.

Mr. Matthews will conduct the meeting just as he would a public meeting but not open it up to commentary from the public. Deliberations will acknowledge that the Board understands what the applicant was trying to convey with their application. With the letter we send to the applicant, prior to the meeting, we will also state that if the applicant is not satisfied with the outcome they can request that their application be reviewed a second time. After that if they are still not satisfied with the outcome they will need to appeal to the Appellate Tax Board for resolution.

### **ABATEMENT APPLICATION**

Mr. Partridge explained that a procedural abatement has been done for the property located at 275 Forest Ridge Rd. For Fiscal Year 2021 the property applied for and was granted Chapter 61B status. A clerical error allowed us to issue a full tax bill for Fiscal Year 2021 with the Chapter 61B status not being implemented. Abatements were issued in the amounts of:

Real Estate Tax -	\$12,341.62
CPA Surcharge -	\$ 185.12

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED** to **APPROVE** the abatements for 275 Forest Ridge Rd. as recommended by staff.

Mr. Herring –	Aye
Ms. Livingston –	Aye
Mr. Kemeza -	Aye
Mr. Lambert -	Aye
Mr. Matthews -	Aye

### **RESIDENTIAL EXEMPTION**

Mr. Partridge informed the Board that he and Mr. Matthews made a Power Point Presentation to the Select Board on January 11, 2021 explaining the mechanics of implementing the Residential Exemption. The Select Board decided not to pursue the Residential Exemption at this time.

### **REAL ESTATE WARRANT**

Mr. Partridge presented the Real Estate Warrants for Fiscal Year 2021 with the following amounts:

Real Estate Tax -	\$97,451,668.26
Personal Property Tax -	\$ 738,204.73
Community Preservation Act Surcharge -	\$ 1,332,992.75
Means Tested Senior Exemption	\$ -128,402.00

On a **MOTION** made by Ms. Livingston and seconded by Mr. Lambert it was **VOTED** to **APPROVE** the Real Estate Tax Warrants as noted above and presented by staff.

Mr. Herring –	Aye
Ms. Livingston –	Aye
Mr. Lambert -	Aye
Mr. Kemeza-	Aye
Mr. Matthews-	Aye

Mr. Partridge presented the Real Estate Warrants for Betterments and Liens added to the tax bills for FY 2021, in the following amounts:

Water Liens -	\$32,920.46
Sewer Liens -	\$ 9,641.55
Electric Liens -	\$80,964.30
Sewer Betterments -	\$58,756.05
Title 5D Betterments -	\$33,108.48
Title 5C Betterments -	\$ 3,957.37
Title V C Betterments -	\$ 5,075.63
Title VC Betterments -	\$ 1,887.09
Title VC Loans -	\$ 2,226.45

On a **MOTION** made by Mr. Kemeza and seconded by Ms. Livingston it was **VOTED** to **APPROVE** the Real Estate Tax Warrants, for Betterments and Liens, as noted above and presented by staff.

Mr. Herring –	Aye
Mr. Lambert –	Aye
Mr. Kemeza -	Aye
Ms. Livingston-	Aye
Mr. Matthews-	Aye

**PICTURE FOR TOWN REPORT**

Mr. Partridge took the group photograph, through Zoom Conferencing, to be included in the Town Report.

**CHAPTER LAND APPLICATION DEADLINE**

The Board discussed the October 1<sup>st</sup> deadline for filing Chapter Land Applications.

By participating in the Chapter Land program applicants can receive up to a 99% reduction in their taxes. The Board concluded that if the applicant misses the deadline of October 1<sup>st</sup> the Board will not review the application and the applicant will be removed from the program for the Fiscal Year for which they are applying. This program has great benefits for the applicants and they agree that they should be diligent in filing their applications on time. When the office mails the applications out on August 1<sup>st</sup> we will include a letter stating the Board's policy on timely filing. If there are extenuating circumstances, by which an applicant was not able to file their application on time, the Board will review that on an individual basis.

**ROLLBACK TAXES AND RELEASE OF LIENS**

The Board reviewed the Rollback Taxes which are due for the property at 75 Buttricks Hill Rd. The property has been removed from the Chapter 61B program and will be sold. Rollback Taxes amounting to \$8,832.05 are due and will be paid by the current owner. Once the taxes are paid a Release of Lien will be forwarded to the attorney handling the sale.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **APPROVE** the Rollback Taxes, in the amount of \$8,832.05, due for 75 Buttricks Hill Rd. as recommended by staff.

Mr. Herring – Aye  
Mr. Kemeza – Aye  
Ms. Livingston - Aye  
Mr. Lambert - Aye  
Mr. Matthews - Aye

The Board voted to release the Chapter 61B Lien on the property at 61 Lindsay Pond Rd. The property has been out of the Chapter 61B program for over 5 years therefore no Rollback Taxes are due.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **APPROVE** the Release of Lien for the property at 61 Lindsay Pond Rd. as recommended by staff.

Mr. Herring – Aye  
Ms. Livingston – Aye  
Mr. Kemeza - Aye  
Mr. Lambert - Aye  
Mr. Matthews - Aye

**TOWN ASSESSOR**

Mr. Partridge informed the Board that as of this date we have 7 Real Estate Abatement applications which have been filed for Fiscal Year 2021. We will be processing an abatement for 2 Solar Panel sites in Concord that have tax agreements as to what their taxes will be yearly. We will present the abatement for the 2 Solar Panel sites to the

Board at the next meeting. The Assessor's Office is running very smoothly within COVID-19 protocols.

**BOARD COMMENTS**

Mr. Lambert informed the Board that he is moving from Concord, to Colorado, and will be submitting his resignation from the Board of Assessors. He thanked the Board for all their efforts over the years and said he has enjoyed serving the Town of Concord. The Board thanked Mr. Lambert for coming back to the Board when we needed him and his service and knowledge has been invaluable. They wished him well and said everyone will miss him.

Mr. Matthews will begin searching for a new Board Member to fill Mr. Lambert's vacancy.

**NEXT MEETING**

The next meeting was scheduled for February 4, 2021, at 4:00 P.M. by Zoom Conferencing.

**EXECUTIVE SESSION**

At 5:00 P.M., a **MOTION** was made by Mr. Herring to enter into executive session to consider Statutory Exemption Applications, Community Preservation Surcharge Exemption Applications and Appellate Tax Board Cases, in compliance with the Open Meeting Laws purpose #7 ("To comply with, or act under the authority of, any general or special or federal grant-in-aid requirements") and to adjourn the meeting from the Executive session. The motion was seconded by Ms. Livingston, it was **UNANIMOUSLY VOTED** by Roll Call Vote:

Mr. Herring -	Aye
Mr. Lambert -	Aye
Mr. Kemeza -	Aye
Ms. Livingston -	Aye
Mr. Matthews -	Aye

**The Board entered the executive session at 5:00 P.M.**

Respectfully submitted,

Carolyn H. Dee  
Sr. Administrative Assistant