

**Town of Concord
Board of Assessors Meeting Minutes
September 9, 2021**

Present: Tom Matthews, Chair, Susan Livingston, Brendan Kemeza and Mera Tilley
Staff: Lane Partridge, Town Assessor, Carolyn Dee, Sr. Administrative Assistant
Others: Dee Ortner, Finance Committee Observer

The meeting was called to order at 4:00 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, September 9, 2021 at 4:00 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. Matthews - Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye
Ms. Livingston - Aye
Ms. Dee - Aye
Mr. Partridge - Aye

MINUTES

June 10, 2021 – Regular Session

On a **MOTION** made by Ms. Tilley and seconded by Mr. Kemeza it was **VOTED** to **APPROVE** the minutes of the regular session meeting of June 10, 2021.

Mr. Matthews – Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye
Ms. Livingston - Aye

MOTOR VEHICLE END OF MONTH REPORT

Mr. Partridge presented the End of Month Report for Motor Vehicle Excise Tax Abatements for **June 2021** with the following amounts:

2019 - \$ 163.12
2020 - \$ 247.17
2021 - \$6,672.15

On a **MOTION** made by Mr. Kemeza seconded by Ms. Livingston it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2019, 2020 and 2021** as designated in the End of the Month Report for **June 2021** and as listed above.

Mr. Matthews - Aye
Mr. Kemeza - Aye
Ms. Tilley - Aye
Ms. Livingston - Aye

Mr. Partridge presented the End of Month Report for Motor Vehicle Excise Tax Abatements for **July 2021** with the following amounts:

2019 - \$ 120.84
2020 - \$ 17.67
2021 - \$7,412.98

On a **MOTION** made by Mr. Kemeza seconded by Ms. Livingston it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2019, 2020 and 2021** as designated in the End of the Month Report for **July 2021** and as listed above.

Mr. Matthews - Aye
Mr. Kemeza - Aye
Ms. Livingston - Aye
Ms. Tilley - Aye

Mr. Partridge presented the End of Month Report for Motor Vehicle Excise Tax Abatements for **August 2021** with the following amounts:

2020 - \$ 100.32
2021 - \$5,408.99

On a **MOTION** made by Mr. Kemeza seconded by Ms. Tilley it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2020 and 2021** as designated in the End of the Month Report for **August 2021** and as listed above.

Mr. Matthews - Aye
Ms. Tilley - Aye
Ms. Livingston - Aye
Mr. Kemeza - Aye

TITLE V BETTERMENT LOAN

The Board approved the Title V Betterment Loan for David & Johanna Caccavaro of 171 Hawthorne Lane in the amount of \$30,000.

On a **MOTION** made by Ms. Livingston seconded by Ms. Tilley it was **UNANIMOUSLY VOTED** to **APPROVE** the Title V Betterment Loan as designated above.

Mr. Matthews - Aye
Ms. Tilley - Aye
Ms. Livingston - Aye
Mr. Kemeza - Aye

FISCAL YEAR 2022 PROPERTY VALUE

Mr. Partridge stated that he is in the process of finalizing the Fiscal Year 2022 property values which should be completed this week or next week. We will have to make some adjustments based on the 2020 Sales. For the 1st Quarter of 2020, January – March, the sale prices were very consistent with what they had been the previous year. During the second half of the year the sale prices increased by 12%. Sale prices during the year exhibited the following ASR percentages:

January – March – 100% ASR
April – June - 96% ASR
July – September - 91% ASR
October – December - 88% ASR

We will need to adopt a time adjustment for the sales because the Department of Revenue will not accept assessed values that are 88% of the sale price. The issue is the shift in sale prices during the year. The prices at the beginning of 2020 were steady and then by December the prices had increased by 12%. Overall the community as a whole has emerged from COVID fairly strong.

The values for Industrial Properties has increased. There are a few vacancy's within the Industrial Properties but some have already been filled. The property values for luxury hotels and restaurants will decrease as there has not been a demand for those properties. The property at 106 – 108 Commonwealth Ave., the former West Concord 5 & 10, sold on 6/29/20 for \$2,171,364 which is \$775,764 over the assessed value. Some Commercial Property owners may file abatement applications stating loss of business during COVID as their reason for abatement.

Mr. Partridge will have the Fiscal Year 2022 Property Values ready for review at the next meeting.

SENIOR MEANS TESTED EXEMPTION

Mr. Partridge stated that we have received 37 applications for the Senior Means Tested Exemption for Fiscal Year 2022. In comparison to the number of applicants last year, there are 8 new applicants, 2 applicants are deceased and 2 applicants did not file for Fiscal Year 2022. Because the sunset clause has expired and the State Legislature has not voted on the bill to make this a permanent exemption, for this year the exemption will be funded by money the Board previously authorized to release from the Overlay Account. Since this is not being funded by a tax shift we will be able to review and vote on these anytime in the Fall before the 3rd Quarter Tax Bills are issued.

TOWN ASSESSOR

Mr. Partridge stated that his last day working for the Town of Concord will be September 30, 2021 as he has accepted a position with the Barnstable County Assessor's Office. The Board thanked him for all he has done for the town and while they were sad to see him go they wished him well in the future.

BOARD COMMENTS

The Board will discuss appointing a Chair Person at their next meeting. Mr. Matthews stated that he was willing to continue as Chair Person but opened it up to other members if they would like the opportunity. The other Board Members said they would think about it and give him their answer at the next meeting

NEXT MEETING

The next Board of Assessors meeting was scheduled for Wednesday September 29, 2021 at 4:00 P.M. by Zoom Conferencing.

EXECUTIVE SESSION

At 4:28 P.M. a **MOTION** was made by Ms. Livingston 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. Tilley and it was **UNANIMOUSLY VOTED** by Roll Call Vote:

Mr. Matthews -	Aye
Mr. Kemeza -	Aye
Ms. Livingston -	Aye
Ms. Tilley -	Aye

The Board entered the executive session at 4:28 P.M.

Respectfully submitted,

Carolyn H. Dee
Sr. Administrative Assistant