

Tax Fairness Committee  
March 30, 2017  
9:00 AM  
Minutes

The Tax Fairness Committee met on March 30 at 9:00 AM in a posted meeting at the Assessors' Office at 24 Court Lane. Present were members Jonathan Keyes, James Phelps, Reinier Beeuwkes, and Nancy Cronin. Also present were Cynthia Gerry, Sudbury Town Assessor, Lane Partridge, Concord Town Assessor, David Karr, chair of the Concord Board of Assessors, and Carolyn Dee, Assessors' staff member.

Cynthia Gerry was invited to answer questions about implementation of the exemption.

Lane Partridge expressed concern about the process of developing the final tax rate after the classification hearing. He said that the median assessed value in Concord in the coming year will probably be \$1million, and that these applicants for the exemption will not be eligible for the state Circuit Breaker(CB), so review of their applications will be more time-consuming than for those who already receive the CB. There is no way to estimate how many of such applicants there will be. However, the Select Board will allow the BOA to hire an accountant to review these applications.

Cynthia said that applicants often have difficulty filling out the CB form. She said that the AARP volunteers at the Council on Aging are able to help them with this. She said that Sudbury sends out application packets at the end of May.

Lane said that Concord cannot send out applications until 30 days after the Town Election, and applications would have to be received by the Assessors by August 1, 2017 if the exemption were to go into effect for FY18.

David Karr said that this was a very short time for the exemption to be publicized and applications to be received. He said that everyone who wants the exemption should be able to get it, and that the implementation should be done right.

Cynthia has indicated that recipients of the exemption cannot receive the CB or the exemption the second year because the amount of tax they pay in the prior year is below 10% of their income (the goal of the exemption). Reinier suggested that the Special Act be corrected to fix this.

David Karr asked whether the statutory tax deferral could be used the second year to remedy this situation. Lane said that Rep. Kaufman, the co-chair of the state legislative Revenue Committee, would like to combine the various local Special Acts and make a uniform state law. When this is done, this issue could be tackled.

Lane said if the implementation were to start next year applicants could come to the Assessors' office this year and have their status reviewed so they could know whether they should apply next year.

Carolyn said that the Council on Aging needs to be well informed, since volunteers from the COA counsel applicants for the exemption.

Cynthia said that the Sudbury Assessors struggle with the issue of "excessive assets". They do not completely reject any homeowner who has a second home. She said in the last two years they have not denied any applicants. Their town counsel mainly recommends that they be consistent.

The meeting was adjourned at 10:30 AM.

Respectfully submitted:

Nancy Cronin, Clerk