

**Town of Concord
Board of Assessors Meeting Minutes
February 4, 2021**

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

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, February 4, 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. Herring - Aye
Ms. Livingston - Aye
Mr. Kemeza - Aye
Ms. Reed - Aye
Ms. Cuocolo - Aye
Ms. Bates - Aye
Ms. Dee - Aye
Mr. Partridge - Aye

MINUTES

February 4, 2021 – Regular Session & Executive Session

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED** to **APPROVE** the minutes of the regular session and executive session meetings of February 4, 2021.

Mr. Matthews – Aye

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

MOTOR VEHICLE END OF MONTH REPORT

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

2019 - \$ 47.50
2020 - \$6,359.61

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

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

ABATEMENT APPLICATIONS

Mr. Partridge stated that 57 applications for real estate abatement have been filed as of this date. The deadline was February 1, 2021 but has been extended to February 3, 2021 because of the snowstorm on February 1st and 2nd.

41 KNOX TRAIL RD

Mr. Partridge explained that a procedural abatement has been done for the property located at 41 Knox Trail Rd. This is the solar field located at 41 Knox Trail Rd. This is an administrative abatement to follow the PILOT agreement with Kearsarge Energy Corp. The amount of the abatement is:

Real Estate Tax - \$8,175.68

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED** to **APPROVE** the abatement for 41 Knox Trail Rd. as recommended by staff.

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

747 MAIN ST

Mr. Partridge explained that this is the medical office building located on the corner of Main St. and Old Rd. to Nine Acre Corner. The application was filed by a tax

representative with no explanation for the appeal on the application. The tax representative most likely filed the application to preserve his right to appeal the Board's decision at the Appellate Tax Board. Mr. Partridge recommended to deny the application for abatement.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to DENY** the abatement for 747 Main St. as recommended by staff.

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

14 WALDEN ST

Mr. Partridge explained that the same tax representative filed two applications, one for Fiscal Year 2020 and one for Fiscal Year 2021, for the property at 14 Walden St. The tax representative is claiming that the COVID-19 pandemic was a natural disaster under (Chapter 59, Section 2D, clause e) and therefore an abatement is justified based on loss of income for the property owners. The Department of Revenue has stated that this interpretation is incorrect and a natural disaster is classified as a physical disaster of the property and that has not happened. We do use the cost approach when valuing Commercial Properties and will adjust the model next year to account for the drop in income due to the pandemic. Mr. Partridge recommended to deny the application for Fiscal Year 2020 for 14 Walden St.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to DENY** the abatement application for 14 Walden St. for Fiscal Year 2020 as recommended by staff.

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

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED to DENY** the abatement application for 14 Walden St. for Fiscal Year 2021 as recommended by staff.

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

57 OLD RD TO 9AC CNR
4B OLD RD TO 9AC CNR

Mr. Partridge explained that these two properties are located across Route 2 from Emerson Hospital. The properties house a nursing home, medical offices and include a vacant piece of land next to the main property. The application was filed by a tax representative with no explanation for the appeal on the application. The tax representative most likely filed the application to preserve his right to appeal the Board's decision at the Appellate Tax Board. Mr. Partridge recommended to deny the applications for abatement

On a **MOTION** made by Mr. Herring and seconded by Ms. Livingston it was **VOTED to DENY** the abatement application for 57 Old Road to 9Ac Cnr. as recommended by staff.

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

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to DENY** the abatement application for 4B Old Road to 9Ac Cnr. as recommended by staff.

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

75A WALDEN ST

Mr. Partridge explained that a procedural abatement has been done for the property located at 75A Walden St. This is the solar field located on the former landfill. The Town of Concord still owns the land but leases it to Kearsarge Energy Corp. and the lessee is treated as if they own the property. This is an administrative abatement to follow the PILOT agreement with Kearsarge Energy Corp. The amount of the abatement is:

Real Estate Tax - \$827.90

On a **MOTION** made by Ms. Livingston and seconded by Mr. Herring it was **VOTED to APPROVE** the abatement for 75A Walden St. as recommended by staff.

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

349 HARRINGTON AVE

The Board decided to postpone discussing this application until the next meeting.

91-B1 LOWELL RD

The Board has decided to discuss this application during the Executive Session because of a pending Appellate Tax Board case.

TOWN ASSESSOR

Mr. Partridge stated that we will need to meet approximately 5 times to process all of the abatement applications that have been filed.

AUDIENCE COMMENTS

Ms. Reed stated that the Board conducted a very efficient meeting and she enjoyed attending.

NEXT MEETINGS

The next meetings were scheduled for:

February 11, 2021

February 25, 2021

March 9, 2021

March 25, 2021

at 4:00 P.M. by Zoom Conferencing.

EXECUTIVE SESSION

At 4:43 P.M. a **MOTION** was made by Mr. Kemeza 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 Mr. Herring, it was **UNANIMOUSLY VOTED** by Roll Call Vote:

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

The Board entered the executive session at 4:43 P.M.

Respectfully submitted,

Carolyn H. Dee
Sr. Administrative Assistant