

**Town of Concord  
Board of Assessors Meeting Minutes  
February 3, 2022**

**Present:** Tom Matthews, Chair, Susan Livingston, Brendan Kemeza, Mera Tilley and Yannis Tsitsas  
**Staff:** Rich Scanlon, Interim Town Assessor, Rick Ladd, Assistant Assessor and Carolyn Dee, Sr. Administrative Assistant  
**Others:** Dee Ortner, Finance Committee, Teri Ackerman, Select Board and Louis Salemy

The meeting was called to order at 4:03 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 3, 2022 at 4:03 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
Mr. Ladd -	Aye
Mr. Scanlon -	Aye
Ms. Livingston -	Aye
Ms. Dee -	Aye
Mr. Tsitsas -	Aye

**MINUTES**

**November 18, 2021 – Regular Session & Executive Session**

**December 14, 2021 - Regular Session & Executive Session**

On a **MOTION** made by Ms. Tilley and seconded by Mr. Kemeza it was **VOTED** to **APPROVE** the minutes of the regular session and executive session meetings of November 18, 2021 and December 14, 2021.

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

**MOTOR VEHICLE END OF MONTH REPORT**

Ms. Dee presented the End of Month Report for Motor Vehicle Excise Tax Abatements for November **2021** with the following amounts:

**2020 - \$ 240.86**

**2021 - \$3,310.55**

On a **MOTION** made by Ms. Livingston 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 **November 2021** and as listed above.

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

Ms. Dee presented the End of Month Report for Motor Vehicle Excise Tax Abatements for **December 2021** with the following amount:

**2021 - \$4,146.57**

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

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

**ABATEMENT APPLICATIONS UPDATE**

Ms. Dee presented the Board with the following summary of Abatement Applications, to date, which have been filed for Fiscal Year 2022:

125 – Total Applications filed for FY 2022

**Breakdown**

- 5 – Commercial Properties
- 3 – Personal Property
- 25 – Miscellaneous from various areas of town
- 92 - Neighborhood 23

Of the 92 filed from Neighborhood 23 they consist of:

- 87 - Conantum Area
- 5 - Outside of Conantum but still in Neighborhood 23

This represents 69% of the 126 letters that were sent to the Conantum residents.

We are still waiting to see if any applications arrive, in the mail, that were postmarked February 1, 2022. In the past that have been approximately 1 or 2 applications.

**ABATEMENT APPLICATIONS**

**37 BEDFORD ST**

Ms. Dee stated that this property was subdivided in 2019 and the barn and garage were listed on the adjoining property. Both should have been removed from this property when the parcel split occurred. She is recommending to remove the barn and garage from this property resulting in an abatement of \$12,400 for a new value of \$1,115,900.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED to GRANT** the abatement application for 37 Bedford St. as recommended by staff.

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

**68 GREAT MEADOWS RD**

Ms. Dee stated that the tennis court was removed prior to the purchase of the property by the current owner. Mr. Scanlon and Mr. Ladd visited the property and confirmed that the tennis court has been removed. Ms. Dee is recommending removing the tennis court from this property resulting in an abatement of \$41,800 for a new value of \$3,553,300.

On a **MOTION** made by Ms. Livingston and seconded by Ms. Tilley it was **VOTED to GRANT** the abatement application for 68 Great Meadows Rd. as recommended by staff.

- Mr. Matthews – Aye

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

#### **41 KNOX TRAIL RD**

Ms. Dee 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 - \$18,347.35

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

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

#### **75A WALDEN ST**

Ms. Dee 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 - \$872.81

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

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

#### **SPORTS MEDICINE NORTH**

Ms. Dee explained that this is a Personal Property Account and this business has not occupied the location at 54 Baker Avenue Extension for over 10 years. They have several locations on the North Shore but no current location in Concord. She is

recommending granting a full of abatement of \$69,650 and removing this business for FY 2022.

On a **MOTION** made by Ms. Livingston and seconded by Mr. Tsitsas it was **VOTED** to **APPROVE** the abatement for Sports Medicine North as recommended by staff.

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

**LEMONBROOKE**

Ms. Dee explained that this is a Personal Property Account and inadvertently two accounts have been generated for one business. She is recommending granting a full of abatement of \$23,250 and removing one of the accounts for FY 2022.

On a **MOTION** made by Ms. Tilley and seconded by Mr. Kemeza it was **VOTED** to **APPROVE** the abatement for LemonBrooke as recommended by staff.

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

**MOTOR VEHICLE EXCISE TAX**

Ms. Dee stated that the 1<sup>st</sup> MVE Commitment for 2022 and the 6<sup>th</sup> Commitment for 2021 will be issued on February 10, 2022. With those commitments there are:

**2022 #1**

14,731 – MVE Bills to be issued  
\$2,460,933.08 – Amount to be collected

**2021 #6**

316 - MVE Bills to be issued  
\$16,977.54 Amount to be collected

**INTERIM TOWN ASSESSOR**

Mr. Scanlon stated that the RFP for Revaluation Services for FY 2023 was advertised today, February 3, 2022 and bids are due by February 17, 2022. When this was advertised for FY 2018 there were two bids from Tyler Technologies and Vision Government Solutions. He will report back to the Board once a contractor has been

finalized. The contract with Real Estate Research Consultants for FY 2023 has been signed.

Mr. Scanlon is working on reviewing the sales for 2021 for the Revaluation in FY 2023. He will work on getting a clean file to send to Vision and figure out which properties we need to inspect and send Sales Verification Forms to.

### **BOARD COMMENTS**

Mr. Matthews asked the Board whether they would like to follow the same format we had last year, when reviewing abatement applications, to base our decision on what the applicant has provided us with in their application and not let them speak further about it at the meeting. The Board agreed that this was the best way to handle the abatement applications for this year.

Ms. Dee stated that of the 25 Miscellaneous Properties we have scheduled most of them for inspection by Mr. Ladd. They will be inspected between February 7 – 18, 2022 and will be available for review by the Board at their upcoming meetings.

Mr. Matthews stated that the issue facing Neighborhood 23 is the values increased by 20%. Mr. Tsitsas stated that he looked at all the values in Neighborhood 23 and he believes they are correct. Mr. Scanlon stated that this is more of a fairness issue with the tax increase higher than the average increase. He is looking at mitigating the increase that happened this year. He will study this issue with staff and the Board will review these applications at a future meeting. It was agreed that all of the Neighborhood 23 applications will be reviewed together at a Board of Assessors meeting.

### **PUBLIC COMMENTS**

Ms. Ortnier thanked Ms. Dee for all her guidance in understanding the Senior Means Tested Exemption. She also stated that the Assessor's web page is very well maintained with current information and is very easy to navigate.

Ms. Ackerman stated that she appreciates all the help the staff has given residents in navigating the abatement process and how to apply for an abatement. She is pleased that they will be reviewing Neighborhood 23 applications together and wondered if an applicant stated something other than the increase in taxes on their application would that be reviewed also. Ms. Dee stated that she has reviewed all the applications and issues other than the main issue will be reviewed while reviewing the abatement applications.

### **BOARD MEETINGS**

The next 3 Board of Assessors meetings were scheduled for:

February 17, 2022 at 3:00 P.M. by Zoom Conferencing  
March 3, 2022 at 3:00 P.M. by Zoom Conferencing  
March 24, 2022 at 3:00 P.M. by Zoom Conferencing

**ADJOURNMENT**

On a **MOTION** made by Ms. Tilley seconded by Ms. Livingston, it was **APPROVED** by roll call vote:

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

to **ADJOURN** the meeting.

The meeting was adjourned at 4:37 P.M.  
Respectfully submitted,

Carolyn H. Dee  
Sr. Administrative Assistant