

**Town of Concord
Board of Assessors Meeting Minutes
February 9, 2023**

Present: David Karr, Chair, Brendan Kemeza, Vice-Chair, Arry Charles and Yanni Tsitsas
Staff: Meredith Stone, Town Assessor, Carolyn Dee, Sr. Administrative Assistant and Michael Gibbons, Senior Department Clerk
Other: Dee Ortner, Finance Committee Liaison

MINUTES

November 17, 2022 – Regular Session

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Charles it was **VOTED** to **APPROVE** the minutes of the Regular Session meeting of November 17, 2022.

December 7, 2022

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Tsitsas it was **VOTED** to **APPROVE** the minutes of the Regular Session meeting of December 7, 2022.

MOTOR VEHICLE END OF MONTH REPORT

Ms. Dee presented the End of Month Report for Motor Vehicle Excise Tax Abatements for **December 2022** with the following amounts:

2021 - \$524.10

2022 - \$616.77

On a **MOTION** made by Mr. Kemeza seconded by Mr. Tsitsas it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2021 and 2022** as designated in the End of the Month Report for **December 2022** and as listed above.

ABATEMENT APPLICATIONS

The Board discussed the abatement procedures to follow for reviewing FY 2023 Abatement Applications. It was agreed that the meetings would follow a hybrid format with the Board Members being in person, in the Select Board Room, and the applicants, if they wish to be present, could choose either in person or on the zoom platform. If they choose to speak to the Board, pertaining to their application, they will have 5 minutes to present information to the Board.

ANYSYS INC

Ms. Dee stated that this is a Personal Property Account where the business has relocated in 2021. Since they were not in business, in Concord, as of 1/1/2022 this bill should be abated in full.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Tsitsas it was **VOTED** to **GRANT** the abatement for ANYSYS Inc. as recommended by staff.

CONCORD PERIODONTICS & DENTAL

Ms. Dee stated that this Personal Property Account was billed twice. We should abate Account# 100200 as it is a duplicate bill with Account# 106100, which has been paid in full.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Charles it was **VOTED** to **GRANT** the abatement for Concord Periodontics & Dental as recommended by staff.

52 MAIN ST

Ms. Stone stated that this property houses the Bank of America in Concord Center. The comparable properties the applicant provided on the application are from towns that do not compare to Concord such as those in the western and southern parts of the state. As the applicant has not provided any evidence that this property is overvalued, Ms. Stone recommended to Deny the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Mr. Charles it was **VOTED** to **DENY** the application for 52 Main St. as recommended by staff.

Mr. Kemeza recused himself from the discussion and the vote.

747 MAIN ST

Ms. Stone stated that this application was filed by a law firm who frequently files applications on this property without the property owner's knowledge. The applicant gave no explanation for filing the application and no opinion of value. She recommended to Deny the application for abatement.

On a **MOTION** made by Mr. Charles and seconded by Mr. Kemeza it was **VOTED** to **DENY** the application for 747 Main St. as recommended by staff.

4B OLD RD TO 9AC CNR

Ms. Stone stated that this application was filed by a law firm who frequently files applications on this property without the property owner's knowledge. The applicant gave no explanation for filing the application and no opinion of value. She recommended to Deny the application for abatement.

On a **MOTION** made by Mr. Tsitsas and seconded by Mr. Kemeza it was **VOTED** to **DENY** the application for 4B Old Rd. to 9Ac Cnr. as recommended by staff.

75 MUSTERFIELD RD

Ms. Stone stated that the applicant decided to withdraw their application for abatement and has sent a letter stating her intentions. She recommended to accept the letter of withdrawal from the applicant.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Charles it was **VOTED** to **ACCEPT** the letter of withdrawal submitted for the property at 75 Musterfield Rd. as recommended by staff.

CHAPTER 61B RELEASE OF LIEN

The Board Members signed the Chapter 61B Release of Lien for 1.44 acres of 1844 Sudbury Rd., owned by Nashawtuc Country Club. The acreage was removed from Chapter 61B, and the rollback taxes were paid on January 5, 2023.

FOREST MANAGEMENT PLAN

Mr. Karr signed the renewal agreement for the 10-year Forest Management Plan for property located at 177 Barnes Hill Rd. and 19A Estabrook Rd.

TITLE V BETTERMENT LOANS

Ms. Dee presented three Title V Betterment Loans, for the Board’s approval, with the following amounts:

Thomas McCormack	282 Hayward Mill Rd.	\$ 30,000
Lev Vaitzblit	283 Old Pickard Rd.	\$ 24,450
David Reilly	148 Minot Rd.	\$ 30,000
	TOTAL	\$ 84,450

On a **MOTION** made by Mr. Kemeza seconded by Mr. Charles it was **UNANIMOUSLY VOTED** to **APPROVE** the Title V Betterment Loans as designated above.

MVE WRITE-OFFS

The Board approved the abatements of uncollectable Motor Vehicle Excise Tax Bills from 2013 – 2017 with the following amounts:

<u>Year</u>	<u># of Bills Uncollectable</u>	<u>Uncollectable Amount</u>
2013	47	\$ 3,993.86
2014	48	\$ 5,777.09
2015	49	\$15,221.69
2016	44	\$ 5,891.68
2017	75	\$ 7,155.00

This action does not prevent the collection of the excise if the Deputy Collector subsequently locates and collects the tax from the delinquent taxpayer. The unpaid excise tax bills are marked by the Registry for non-renewal of license and registration. If a bill, subject to this abatement, is collected it will be recommitted on our records.

On a **MOTION** made by Mr. Kemeza seconded by Mr. Charles it was **UNANIMOUSLY VOTED** to **APPROVE** the abatements of uncollectable Motor Vehicle Excise Tax Bills from 2013 – 2017, as shown on the list provided by staff.

TOWN ASSESSOR

Ms. Stone stated that we have received 54 applications for abatement for FY 2023. We are proposing to have 5 meetings in order to complete the applications prior to May 1, 2023. She stated that taxpayers seem to be content with the new property values and the decrease in the tax rate. They also enjoy the wonderful services they receive in Concord.

The position of Assistant Assessor has been advertised and we will be conducting interviews next week.

We conducted a seminar, at the Council on Aging, in November, concerning property tax exemptions that are available for Senior Citizens. It was well attended and we have received a few new applications as a result. All exemption information is on our website and we are happy to answer any questions people may have.

BOARD COMMENTS

Mr. Karr stated he would like the board to discuss raising the asset limit of \$250,000 that accompanies the Senior Means Tested Exemption. The asset limit was set by the Board of Assessors in the first year of the exemption, 5 years ago. With inflation on the rise it would be appropriate to study the limit and decide whether to increase it for FY 2024. The decision is solely up to the Board of Assessors. Ms. Dee will put this topic on the agenda for the next meeting in March because if there is to be a change it needs to be done before we send out the Senior Means Tested Exemption Applications in April.

EXECUTIVE SESSION

At 7:25 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. Tsitsas.

The Board entered the Executive Session at 7:25 P.M.,

Respectfully submitted,

Carolyn H. Dee
Sr. Administrative Assistant

