

Town of Concord
Board of Assessors Meeting Minutes
April 15, 2021

Present: Tom Matthews, Chair, William Herring and Brendan Kemeza
Staff: Lane Partridge, Town Assessor, Carolyn Dee, Sr. Administrative Assistant
Others: Kathy Cuocolo, Finance Comm. Liaison and John Cahoy

The meeting was called to order at 4:01 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, April 15, 2021 at 4:01 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
Mr. Kemeza - Aye
Mr. Partridge - Aye
Ms. Dee - Aye

ABATEMENT APPLICATIONS

Mr. Matthews explained the rules for the abatement hearings stating that Mr. Partridge will present the application to the Board and make his recommendation as to the outcome. The Board will then deliberate regarding the application and come to a conclusion based on the information the applicant has presented. The applicant will not be allowed to comment on their application before the Board will vote.

55 BUTTRICKS HILL RD

Mr. Partridge stated that this property is valued at \$3,337,000 for Fiscal Year 2021. The property was purchased by the homeowners August 4, 2020 for \$2,450,000. This property was inspected by Mr. Partridge. This is a larger home in the Monument Street area. Because of the changing real estate market we are having a difficult time getting the assessment model to match up with the sale prices of the larger homes. Most of the

larger homes are selling for below the assessed value. The 2020 sales will be used in next year's analysis which should adjust the model to reflect the changes.

This property has not had any updates since it was built in 1993. After inspecting the property Mr. Partridge adjusted the Construction Details from Very Good to Average and from Grade 9 to Grade 7 to account for deferred maintenance. As has been the Board's custom this abatement year, when the sale price is substantially below the assessed value the Board will split the difference in half and grant an abatement for that amount. Mr. Partridge is recommending an abatement of \$443,500 resulting in a new value of \$2,893,500 for Fiscal Year 2021.

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED** to **GRANT** the abatement for 55 Buttricks Hill Rd. as recommended by staff.

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

311 SIMON WILLARD RD

Mr. Partridge stated that this property is valued at \$2,694,200 for Fiscal Year 2021. The property was purchased by the homeowners September 9, 2020 for \$2,200,000. He visited the property and stated that it is dated inside. Although the kitchen is a custom kitchen with Curly Maple Veneer Cabinets they look dated as compared to today's custom kitchens. There is also a pantry located in the middle of the kitchen that looks out of place. The condition of the property is affecting the sale price because the cost of materials to update it are excessive.

As has been the Board's custom this abatement year, when the sale price is substantially below the assessed value the Board will split the difference in half and grant an abatement for that amount. Mr. Partridge is recommending an abatement of \$247,100 resulting in a new value of \$2,447,100 for Fiscal Year 2021.

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED** to **GRANT** the abatement for 311 Simon Willard Rd. as recommended by staff.

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

555 HUGH CARGILL RD

Mr. Partridge stated that this property is valued at \$4,627,000 for Fiscal Year 2021. The property was purchased by the homeowners September 24, 2020 for \$3,200,000. Mr. Partridge visited the property which is located down a long dirt road. The property includes a house, riding arena and two horse barns, a 9 stall barn and a 6 stall barn. The

property has not been lived in for 4 years while it was on the market. In past years the property owners did not let our inspectors visit the property so therefore the details were taken from original plans for the property. Mr. Partridge stated that the property was listed with a Grade 10 and Excellent but the current condition of the property does not support that grade and condition.

The current owner of the property is living in Weston and her staff is living in the house that is located on the property. The house is run down and has not been updated. The current owner purchased the property because she raises jumping horses and the Riding Ring, that is located on the property, has a softer padding on the floor which is what is needed to raise those types of horses.

Mr. Partridge made adjustments to the property for the condition that the property is in and the value was reduced to \$2,800,000. However, as the 2020 sale was not used in the analysis for FY 2021, but because the 2020 sale of \$3,200,000 is higher than the value that was arrived at by the model he is recommending an abatement of \$1,427,000 for a new value of \$3,200,000 for Fiscal Year 2021.

On a **MOTION** made by Mr. Herring and seconded by Mr. Kemeza it was **VOTED** to **GRANT** the abatement application for 555 Hugh Cargill Rd. as recommended by staff.

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

MINUTES

March 9, 2021 – Regular Session & Executive Session

March 25, 2021 – Regular Session & Executive Session

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Herring it was **VOTED** to **APPROVE** the minutes of the regular session meetings and the executive session meetings of March 9, 2021 and March 25, 2021.

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

MOTOR VEHICLE END OF MONTH REPORT

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

2020 - \$ 853.98
2021 - \$7,214.73

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

Mr. Matthews - Aye
Mr. Herring - Aye
Mr. Kemeza - Aye

TITLE V BETTERMENT

It was requested by, Collen Rhinhart, Treasury Assistant, to approve a Title V Betterment Loan for the property at 39 Assabet Avenue in the amount of \$24,903.90.

“In accordance with Massachusetts General Law Chapter 80, Section 4, the Town of Concord, acting by its Board of Health, transmits the betterment for the cost of repairs to a failed septic system to the Board of Assessors for their commitment to the Town Collector.”

On a **MOTION** made by Mr. Herring seconded by Mr. Kemeza it was **UNANIMOUSLY VOTED** to **APPROVE** the Title V Betterment Loan for 39 Assabet Avenue in the amount of \$24,903.90.

TOWN ASSESSOR

Mr. Partridge discussed the Senior Means Tested Exemption and the Overlay account. The Overlay Account is under the control of the Board of Assessors and is the money that is set aside to cover the Abatements and Exemptions that are granted for the Fiscal Year. The Overlay Account does not fund the Senior Means Tested Exemption.

The Senior Means Tested Exemption is funded through a shift in the tax rate. The Exemption was originally put in place for 3 years. The 3 years ended in Fiscal Year 2021. The Town has filed a Special Act to the State Legislature to make the Senior Means Tested Exemption permanent. The State Legislature did not pass the Special Act during their latest session. By not passing the Special Act the exemption will expire with Fiscal Year 2021 and as a result the town will not be able to enact a tax shift to fund the exemption for Fiscal Year 2022.

The State Legislature new session is underway and the Town has re-filed the legislation to make the program permanent. After the act is approved by the legislature it will still need to be approved at the Town Meeting this June. To get that all done before the start of the 2022 fiscal year will be difficult.

The Town does not want the funding for this program to expire so Mr. Partridge discussed with Ms. LaFleur, Finance Director, how to continue the program for Fiscal Year 2022. If the State Legislature does not pass the Special Act in time, Ms. LaFleur suggested the Board of Assessors release \$140,000 from the Overlay Account to the

Overlay Surplus Account in order to fund the exemption for Fiscal Year 2022. Currently there is approximately \$5,000,000 in the Overlay Account.

The Board expressed their concern that there will be an increase in abatement applications for Fiscal Year 2022 due to concerns over COVID-19 and releasing the money from the Overlay Account may not leave enough to cover the abatements. Mr. Partridge stated that he believed there was enough money to cover the abatements and exemptions for Fiscal Year 2022 along with funding the Senior Means Tested Exemption. Mr. Partridge stated that the last time the Board released money from the Overlay Account was to the IT Department to help fund the Permit Processing Software for the Building Department. While the Board can release the money from the Overlay Account the Town Meeting needs to vote on what to do with the money.

Mr. Partridge stated that we are still hoping the State Legislature passes our Special Act before the town meeting. If that does not happen, releasing money from the Overlay Account to Overlay Surplus is our contingency plan to keep the program active for Fiscal Year 2022. If we do release money and it does not get used it would be transferred to Free Cash.

Mr. Kemeza asked whether he should recuse himself when the Board needs to vote on this proposal because his father is on the Tax Fairness Committee. The Board stated that he does not have to recuse himself because his father is not a recipient of the Senior Means Tested Exemption.

The Town Meeting for 2021 will be on June 13, 2021. The Board will continue discussing this issue at their next meeting.

NEXT MEETING

The next Board of Assessors meeting was scheduled for Thursday, May 13, 2021 at 4:00 P.M. by Zoom Conferencing. Board Meetings by Zoom Conferencing will continue until the Governor lifts the emergency order.

EXECUTIVE SESSION

At 4:41 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 and it was **UNANIMOUSLY VOTED** by Roll Call Vote:

Mr. Matthews -	Aye
Mr. Herring -	Aye
Mr. Kemeza -	Aye

The Board entered the executive session at 4:41 P.M.

Respectfully submitted,

Carolyn H. Dee
Sr. Administrative Assistant