

**Town of Concord  
Board of Assessors Meeting Minutes  
May 13, 2021**

**Present:** Tom Matthews, Chair, Susan Livingston and Brendan Kemeza  
**Staff:** Lane Partridge, Town Assessor, Carolyn Dee, Sr. Administrative Assistant  
**Others:** Kathy Cuocolo, Susan Bates and Karlen 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, May 13, 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. Kemeza - Aye  
Mr. Partridge - Aye  
Ms. Dee - Aye  
Ms. Livingston - Aye

**MINUTES**

**April 15, 2021 – Regular Session & Executive Session**

On a **MOTION** made by Mr. Kemeza and seconded by Ms. Livingston it was **VOTED** to **APPROVE** the minutes of the regular session meeting and the executive session meeting of April 15, 2021.

Mr. Matthews – 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 **April 2021** with the following amounts:

**2020 - \$ 643.88**  
**2021 - \$3,093.62**

On a **MOTION** made by Ms. Livingston seconded by Mr. Kemeza 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 **April 2021** and as listed above.

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

**OVERLAY RELEASE**

Mr. Partridge stated that Articles 18 & 19 for the 2021 Town Meeting involve the continued funding of the Senior Means Tested Exemption past the 3-year sunset clause. The program will expire with Fiscal Year 2021, unless the legislature passes the new Home Rule Petition. Article 18 addresses the Special Act to the Home Rule Petition, which is currently before the State Legislature, to make the Senior Means Tested Exemption permanent. If the Home Rule Petition passes the Legislature prior to the Town meeting, article 18 will approve the act. The State Legislature did not pass the Special Act during their 2019/2020 session, so timing for Town meeting is difficult. Currently, by not passing the Home Rule Petition in the last session the exemption expires with Fiscal Year 2021. As a result, the town will not be able to enact a tax shift to fund the exemption for Fiscal Year 2022.

Article 19 addresses continuing to fund the program through a release of funds from the Overlay Account. The money released from the Overlay account would go into an Overlay Surplus Account, which could fund the Senior Means Tested Exemption through Fiscal Year 2022, with a town meeting allocation of those funds. The amount of money to release from the Overlay account is \$150,000. The Board agreed that they would like the program to continue and would like to transfer \$150,000 from the Overlay Account to the Overlay Surplus Account to allow this to happen.

On a **MOTION** made by Ms. Livingston seconded by Mr. Kemeza it was **UNANIMOUSLY VOTED** to **APPROVE** to transfer \$150,000 from the Overlay Account to the Overlay Surplus Account to fund the Senior Means Tested Exemption for Fiscal Year 2022.

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

**MASSACHUSETTS AUDUBON SOCIETY LAND**

Mr. Partridge stated that the Massachusetts Audubon Society is requesting that two properties, which were donated to them, be classified as exempt for Fiscal Year 2022. In

order for a property to be considered tax-exempt it must be owned and occupied by the tax-exempt organization. The two properties consist of the following:

203 Balls Hill Rd. – 73.06A with buildings – Donated to Mass Audubon on 12/19/2018  
221 Balls Hill Rd. – 38.07A with buildings – Donated to Mass Audubon on 12/19/2018

The land associated with these parcels is considered exempt for Fiscal Year 2021 but the buildings were still taxable because they were not owned and occupied by Mass Audubon.

After a property is purchased or donated to a tax-exempt organization, under Chapter 59, Section 5 of the Massachusetts General Laws, the organization has 2 years to reach the time when they will own and occupy the property. Presently a caretaker is occupying one of the homes on the property and there are plans to convert the other home and buildings into a museum and learning space. These are preliminary plans and have not been approved by the Town.

A similar situation occurred when Concord Academy purchased the property formerly known as Arena Farm. They were given a 2 year grace period to convert the property to playing fields. They did not do that within 2 years and therefore the property converted back to taxable. After 4 years they had completed the playing fields and the property was then considered exempt.

The Board agreed to give the Massachusetts Audubon Society 2 years of exempt status during which time they need to convert the properties to a museum. If that has not happened by the end of the two years they will revert to taxable status. Mr. Partridge and Ms. Dee will send them a letter explaining this to them.

On a **MOTION** made by Ms. Livingston seconded by Mr. Kemeza it was **UNANIMOUSLY VOTED** to **APPROVE** the tax-exempt status for 203 Balls Hill Rd. and 221 Balls Hill Rd. for Fiscal Year 2022.

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

### **TOWN ASSESSOR**

Mr. Partridge informed the Board that the assessing information for FY 2022 balanced with the tax billing system and we have finalized the information for 1<sup>st</sup> and 2<sup>nd</sup> quarter tax billing for Fiscal Year 2022.

The Senior Management Team has started discussions about reopening the offices to the public sometime in July, after the renovations to the Town House have been completed.

### **BOARD COMMENTS**

Mera Tilley has been sworn in as the newest member of the Board of Assessors. Mr. Herring has resigned from the Board and will no longer be attending meetings. We will be looking for a new member to replace Mr. Herring.

Zoom Meetings will continue as long as Governor Baker allows them to. There is hope that there will be changes made to the Open Meeting Law that will allow Zoom Meetings to continue after we return to working fully in person.

**NEXT MEETING**

The next Board of Assessors meeting was scheduled for Thursday, June 10, 2021 at 4:00 P.M. by Zoom Conferencing.

**ADJOURNMENT**

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

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

to **ADJOURN** the meeting.

The meeting was adjourned at 4:22 P.M.

Respectfully submitted,

Carolyn H. Dee  
Sr. Administrative Assistant