

MINUTES
LUNENBURG BOARD OF ASSESSORS
MONDAY, NOVEMBER 6, 2023
6:30 PM
BILOTTA ROOM, LUNENBURG TOWN HALL
17 MAIN ST.

Present Members: Vice Chair Sarah Cammer, Chair Brian Laffond, Clerk John Rabbitt, Interim Principal Assessor Rena Swezey.

CALL TO ORDER

The meeting opened at 6:30 PM.

OPENING PUBLIC COMMENT

- Board Comment:
 - John Rabbit inquires if there is anyone admitting people into the Zoom meeting. Eric states he wasn't provided a Zoom link and there wasn't one on the agenda. Ultimately, a Zoom meeting was successfully created.
 - John Rabbitt shares DLS has a new tax reform bill. This will raise the maximum senior work off for abatements from 1,500 to 2,000 starting in 2025. Additionally, DLS Tax Reform also includes assistance for Low Income Housing Property Owners.
 - John Rabbitt shares that the state has guidelines to create compelling and comprehensive tax rate and classification presentations.
- Public Comment: No public comment.

OLD BUSINESS

- Approve Minutes of September 27, 2023, and October 11, 2023
 - The minutes from September 27, 2023, were amended as follows:
 - Corrected the spelling of Sarah Cammer's last name under the future agenda topics.
 - Corrected spelling of Brian Laffond's last name under board comment.
 - Corrected spelling of Nate Cramer's last name.
 - All in favor needed to be added under the reorganization of the board.
 - Motion by Sarah Cammer to approve amended minutes from the September 27, 2023, meeting, seconded by John Rabbitt. All in favor.
 - Due to a technical issue, there is a large gap in the meeting minutes from October 11, 2023. Brian Laffond and Rena Swezey will try to recreate and fill in those gaps.
- Review and Approve Invoices, Expense Vouchers, Payroll, etc.
 - Motion to approve annual membership fee for Massachusetts Associates of Assessing Offices by John Rabbitt, seconded by Sarah Cammer. All in favor
 - Motion to approve RRC personal property software for fiscal 2024 by John Rabbitt, seconded by Sarah Cammer. All in favor.

- Motion to approve fee from Vision Government Solutions for fiscal 2023 by Sarah Cammer, seconded by John Rabbitt. All in favor.
- Motion to approve the bill for advertising the principal assessor's position by Sarah Cammer, seconded by John Rabbitt. All in favor
- Motion to approve two invoices from MFS by Sarah Cammer, seconded by John Rabbitt. All in favor.
- Motion to approve WB Mason bill for office supplies by Sarah Cammer, seconded by John Rabbitt. All in favor.
- Brian Laffond signed the postage fees for the Vision cards.
- Motor vehicle abatements signed.
- Status Report from Interim Principal Assessor
 - Discussion – Add Seasonal Use Cottage, Determine rate.
 - Rena Swezey suggested to CJ last winter that seasonal cottages should be added to the database. A seasonal cottage is defined as minimal, seasonally used with interior walls that aren't finished. Brian questions if one of the criteria included is lack of central heat and Rena Swezey confirms. John Rabbitt pointed out the team voted and approved a definition of a Cottage to include dimensions (600 SqFt as well as lack of central heating. Team was to add this into Policies Definitions.
 - Rena Swezey contacted other communities to gain additional information. The seasonal cottage price per square foot locally is as follows: Groton is \$63 per square foot, Littleton is \$68.50 per square foot, and Ashburnham is \$95 per square foot.
 - Rena Swezey spoke with Nate Cramer, and they agreed that \$65 per square foot is a fair number for fiscal 2024.
 - Motion to approve the \$65 per square foot rate for seasonal cottages by John Rabbitt, seconded by Sarah Cammer. All in favor.
 - Discussion on Estimated New Growth for FY24
 - Rena Swezey has finished all building permits for new construction. The final number for new growth is \$33,190,000 with total tax dollars being \$484,203.
 - Motion by John Rabbitt to support the 400,000-dollar actual bill to get the new growth proposed by Heather Lemieux, seconded by Sarah Cammer. All in favor.
 - How to handle minutes of Executive Sessions.

There was a brief discussion with Heather Lemieux regarding the minutes from the executive session. The motions to approve minutes are made during the executive session.
- Status of Community Outreach
 - Senior Center

Status of requests for improved collaboration with the Town Manager.

→ Insert for Q3 Property Tax Bills

Contact needs to be made with DOR about the third quarter billing.

Heather Lemieux was put in touch with the town administrator who put her in touch with their treasure collection. A sample language was provided to Heather Lemieux to utilize to create a draft insert. This would need to be submitted by the beginning of December. This topic will be put on the agenda for November 20th to discuss further.

→ Existing Contracts

An electronic folder is being created. This would include the contracts with Vision for the certification of values project, Vision camera software, Near Maps software.

→ Future RFP Development

The board shares an interest in and wants to participate in future RFP developments.

APPOINTMENT - 7:00 p.m.

- Intros/ Updates – Vision /MFS: Mike Tarello, Nate Cramer, Heather Lemieux
 - Mike Tarello from Vision Government Solution has started to go through databases pulling records, sales information, land tables, building tables, depreciation schedules, and cost rates. Tarello has worked on the LA4 report and has been adding the data to the master file.
 - Once preliminary values are approved there will be a field review. The team will then review sales and then compare rates to the current values then compare rates to sales.
 - John Rabbitt questions the market value and asks to add granularity to the report.
 - Brian Laffond questions if there is a list of criteria that explains what is good, better, and best. Mike Tarello will set up a data collection guide that includes descriptions and field review guidelines.
 - Sarah Cammer asks Mike Tarello how his company will determine qualifying and non-qualifying sales. Mike Tarello gives several examples of unqualified sales: family sales, court settlements, estate sales, multiple parcels, intercorporate, and significant additions.
 - John Rabbitt shares that CJ was unable to keep up with taking off non-qualified sales from 2022. The board is to review the MLS and then give a list to Mike Tarello of any properties not showing up on MLS.
 - Sarah Cammer asks, when there is variation in quartiles percents, how will it be reconciled.
 - Brian Laffond asks if the folder previously referred to by Mike Tarello is a physical folder or virtual. Mike Tarello confirms both are made and a virtual appraisal file will be made available to the board.
 - John Rabbitt reviewed the “5 Year Assessment Year Review Agreement”, specific to Project Commitments made by the Town of Lunenburg to Vision. Based on

Mike's and Rena's confirmations; the project is on schedule and Lunenburg has provided all the agreed information required in the contract.

NEW BUSINESS

- Meeting with Nate Cramer of MFS
 - The board needs to prepare questions for an in-depth meeting with Nate Cramer of MFS on November 20, 2023. Currently, Nate Cramer has been working on a few ATB cases that were filed and working with Rena Swezey to get documents submitted to Gateway.
 - John Rabbitt has questions related to traffic adjustments and agrees to research examples from other towns. Nate Cramer expressed that these adjustments are sometimes listed on the site index.
 - John Rabbitt asks if Nate Cramer and MFS have a manual or portfolio. Nate Cramer states they do almost anything related to assessing but will give a list to Rena Swezey to distribute.
 - Nate- there is a webpage. Do almost anything related to assessing. Nate can give a comprehensive list to Rena to distribute.
 - Brian Laffond plans to get a copy of questions to Nate Cramer prior to the next meeting on November 20th.
- Discuss responses to extensive citizen questions. - i.e. Carl Derner.
 - There have been many questions and inquiries submitted by citizens. The board will consolidate questions and put the answers on the webpage. Further discussion is tabled for another meeting.

FUTURE AGENDA TOPICS

- Review and Approve Senior / Veterans Exemptions
 - Discuss implications for FY2024
 - Investigation 41C regarding seniors exemptions.
- Review and Approve Chapter Land Exemptions
- Software – Xembly discussion
- Policy Establishment / Review
 - Land Value Policies / Propose Criteria.
 - Building Value Policies / Propose Criteria: New Categories
 - Data Storage. (i.e. *Reason* for previous approval of abatement.)
 - Document Control

MEETING SCHEDULE

The next meeting is November 20, 2023.

CLOSING PUBLIC COMMENT

- Public Comment:
 - Carl Luck- Sunset Lane- thanks the board and is happy that a new category regarding cottages was created.
- Board Comment: No board comments.

ADJOURN TO EXECUTIVE SESSION – Motion to Adjourn by Sarah Cammer, seconded by John Rabbitt to enter into Executive Sessions not to return to Open Session after exiting Executive Sessions. All in favor.

ADJOURN

The meeting closed at 9PM.