

BOARD OF ASSESSORS
2024 Tax Classification Hearing
Joint Meeting with the Select Board
Bilotta Meeting Room, Town Hall
March 12, 2024

Members Present: Lou Franco, Renee Emkey, Michael-Ray Jeffreys, Heather Lemieux

The Select Board meeting opened at 7:00 PM.

I. PUBLIC COMMENT

- BOARD

At the last Select Boards meeting there was an agreement to add the school override budget to this years warrant and a ballot question on a override.

- PUBLIC

Sarah Cammer states that 5 years ago she stood in this room concerned with the superintendent of schools cutting the school librarian. They had to make the town budget, there were several others cuts but that one bothered her the most. It was Dr. Burnhams first year and the first time the town manager had limited the school budget to 2.5% increase. At that point she unenrolled her child from Lunenburg. Sarah Cammer shared her disgust and disappointment at the select board's commentary regarding the budget override last week. She wants the Board to remember a few things, children under 18 have a fixed income; they don't have one, they are powerless to vote. She encourages the members of this Board to fully support the override. Parents should also be encouraged to bring their children to town meeting. The Select Board must vote when the override ballot comes forward. She would really like to bring her child back to town.

Laura Brazowski, 21 Francis Ave, is a concerned citizen. She is encouraging the Board to add the override to the town meeting warrant and to the May municipal election ballot but to also publicly support the override so the town can adequately fund its schools. This override is to maintain a somewhat normal level of service and to avoid drastic cuts. She is aware that raising taxes has affected the town's most vulnerable citizens. Educating our children with a quality education has great value. A town lives and dies by its school. A lot of our tax money goes to the school so we as a town need to make sure we get a decent return on that substantial investment. `

Mary Foyle, 985 Flat Hill Road, is the president of the Lunenburg Education Association. Esser funds were a band aid problem that we have had for decades. This is not a school committee issue. This is a town of Lunenburg issue. Mary Foyle wants people to consider that you will only get what you pay for.

Rhonda Lisio, 181 Reservoir Road, has a different take on the override. She has no children in the school district and is on a middle-class income. She will have to

re-consider if she wants to stay in this town depending on the taxes. She believes there are areas where parents can pick up some slack specifically in the transportation policy. She doesn't agree that all students should be guaranteed a bus to school. They could reduce costs by having children within 2 miles transport their own child to school. When her daughter was in school there were bus fees. Rhonda Lisio doesn't support the override.

Dave Passios, 56 Whiting Street, is a lifelong resident of Lunenburg. He has been warning for decades that the school budgets were not sustainable. We may be at a point of no return. There are better choices that could have been made in the last 15 years.

Mandy Gilman, 186 Reservoir Road, appreciates everyone's hard work and would love the Select Boards full support for the override.

II. APPOINTMENTS

The meeting of the Board of Assessors was called to order at 7:30 PM.

Members Present: John Rabbitt, Brian Laffond, Sarah Cammer

Brian Laffond's main goal since September was to restore trust with the taxpayers of Lunenburg.

The Board has worked with Mike Tarello from Vision and have reviewed every property in the community. We have put together a data collection manual focusing on the factors for every piece of property in the community. A master file has been created for the 2023 abatements. During the public disclosure period there were 8 parcels that were changed. Sarah Cammer has created the "how to reach your vision property card". Currently we are wrapping up the 5-year reval process.

NATE CRAMER PRESENTATION- TO ADDRESS QUESTIONS

Below are the value changes based on sales:

- Single family waterfront increased 10-14%.
- Single family non-waterfront increased 6%.
- Condos increased 30%.
- Multi Family increased up to 30%.
- Commercial/industrial increased 6-8%.
- Personal property increased 17%.

Fiscal Year 2024 level limit

FY 2023 levy limit: 424,043,723

Plus 2.5%: \$701,093

Plus New Growth: \$630,220

FY 2024 levy limit: \$29,375,036

Debt Exclusion: \$2,477,704

FY 2024 Maximum Allowable Levy: \$31,852,740

7:30 PM ***Tax Classification Hearing*** as required by M.G.L. Ch.40 § 56 on allocation of the local property tax levy among the four classes of real and personal property.

There are 4 areas of focus that need to be provided to Nate Kramer.

- Select a single or split tax rate
- Whether to adopt an open space discount
- Whether to adopt a residential exemption
- Whether to adopt a small commercial exemption.

Lou Franco wants to clarify why we don't go with 2 different tax rates. It's not until commercial and industrial starts approaching something like 20% of the tax base. It doesn't pay to do 2 different rates because the benefits to the residential tax side are going to be outweighed by the potential for chasing commercial out of the town and increasing the residential rate even more. Mike Tarello confirms this is the case and the town is 97% residential.

Renee Emkey requests more information about the small commercial exemption. Mike Tarello states that the town is allowed to exempt up to 10% of the property valuation for owner occupied businesses with 10 or less employees and valuation of less than a million.

Renee Emkey asked for an explanation about the increase in condos. Mike Tarello states that each condo or complex is treated as its own valuation neighborhoods because every condo complex is built at a different time, could be a different style, different quality. Each condo complex is looked at individually.

Michael-Ray Jeffreys asked if the Board has looked at detailed fiscal 23 values and compared them to fiscal 24 values to look for outliers. Brian Laffond states the evaluation of the 2024 values includes the 2023 values as well as the rate of change from 2023 to 2024. We have the information and there were some changes. What the Board presented were median averages.

Michael-Ray Jeffreys asks for an explanation of what certain terms mean related to means and medians. Brian Laffond states to find the mean average you add them all up and divide by the number you have. The median takes all numbers and ranks them to find the midpoint. This eliminates the impact of those outliers at the top and the bottom.

Michael-Ray Jeffreys believes we need our commercial base and is unsure if we should be exempting them from any taxes. We also need our residential base, and we can't afford to have an exemption from any taxes. There are a lot of people who have their open space property in chapters and other different options. He doesn't want commercial businesses fleeing the community.

There was a motion for the Select Board to adopt a single tax rate for the town of Lunenburg and to take no action on a discount for open space, a discount for residential exemptions, a discount for commercial exemptions by Michael-Ray Jeffreys, seconded by Renee Emkey.

The motion was amended to include the \$14.10 as the single tax rate by Michael-Ray Jeffreys, seconded by Renee Emkey. Roll call vote. Lou Franco Aye, Renee Emkey aye, Michael-Ray Jeffreys aye.

7:55 PM Board of Assessors discuss and decide funding vehicle for 41C proposal.

Michael-Ray Jeffreys states there is a proposed annual town meeting warrant suggested by the Board of Assessors for a warrant article changing the low-income senior tax exemption from 70 to 65 years old. This is a 5-year reduction.

Brian Laffond states the Board of Assessors' primary role is to assess the fair value of all personal property in town. The second rule is to administer the exemptions that the voters of Lunenburg have deemed to be fair and reasonable. Brian Laffond's primary goal was to restore the trust with the Lunenburg taxpayers. The Board found modifications that could help elderly property owners. As the chair I allowed the Board to investigate and evaluate an article warrant to make some modifications to 41C. This is not the Board of Assessor's role. We should have brought the issue to the Council on Aging. Relating to 41C the Board needs to address the funding source and where this money is going to be coming from. Their recommendation has an implication of costing about \$2,500 to the town. This would cost the entire community 57 cents per residence. Brian Laffond suggests absorbing that cost from the current overlay.

Michael-Ray Jeffreys steps in and says things are getting a little too far into the weeds.

Brian Laffond responds by saying that we have to take a vote first, that's the only reason for the additional discussion.

Heather Lemieux states that the vote a few weeks ago was for the fiscal 25 budget.

Sarah Cammer states that when she voted she assumed that this was going to go before the voters to decide how to fund. If it can be absorbed by the overlay that would be great.

There was a motion to absorb this recommended change within the current overlay by Brian Laffond, seconded by Sarah Cammer.

There was a vote to take the funding out of the existing overlay by Brian Laffond, seconded by Sarah Cammer. John Rabbitt aye, Sarah Cammer aye, Brian Laffond aye.

8:05 PM Presentation from Board of Assessors on Proposed Annual Town Meeting article for changing MGL Chapter 59 Section 5 Clause 41C Low Income Senior Tax from 70 to 65 years or older

Michael-Ray Jeffreys thinks they may need to work on the language with the Town Council.

Heather Lemieux states we could amend the original vote taken to decrease the age limit per the exemption.

John Rabbitt states the Lunenburg Board of Assessors would move to amend exemptions 41C age eligibility from 70 years of age to 65 years of age.

Michael-Ray Jeffreys confirms that the Select Board looks at numbers. We don't look at cost per household, we look at total dollar amount. Your option to do nothing is \$5,000 a year, which is the current option. The first option is to raise the exemption to an additional \$250 that would cost \$10,000 a year. Second, reducing the eligibility to age 65 would cost \$7,500 a year. The third option combines raising the compensation of \$250 then reducing the age. Several members of the Select Board state they have enough information to move forward. The Board of Assessors moves for the Select Board to accept the request as submitted and to provide it to Town Council to modify the language by Michael-Ray Jeffreys, seconded by Renee Emkey. Roll call vote. Lou Franco aye, Renee Emkey aye. Michael-Ray Jeffreys aye.

The Select Board is going to put this on the warrant with the modified language. Lou Franco states he would have supported the request for an additional \$10,000 if that was put forward. Michael-Ray Jeffreys agrees.

Brian Laffond states we are putting the warrant article before you and you could modify the warrant article if you choose.

Michael-Ray Jeffreys request that the Board of Assessors forward both options to the Select Board.

Renee Emkey publicly thanks the Board of Assessors and the department as well for their work.

III. ADJOURN

There was a motion to adjourn the Board of Assessors meeting at 8:41PM by Brian Laffond, seconded by Sarah Cammer. All in favor.