

LUNENBURG BOARD OF ASSESSORS
September 4, 2024
SENIOR CENTER, EAGLE HOUSE
25 MEMORIAL DRIVE

Present members: Vice Chair Sarah Cammer, Clerk John Rabbitt, Principal Assessor Lynda McQuade

Absent members: Chair Brian Laffond, Assessing Consultant Rena Swezey

CALL TO ORDER

The meeting opened at 7:10 PM.

OPENING COMMENTS

- Board

Sarah Cammer states that Zoom is not working and can't be utilized for the meeting.

John Rabbitt says he was approached by a resident who asked the status of his abatement. The abatement was signed off on July 3rd, but they still haven't received a check. Sarah Cammer suggested the resident to contact our tax collector's office/finance department as the release of checks is out of the assessor's hands. Lynda McQuade says the Tax Collector will send out the checks and she may be running behind.

John Rabbitt heard that the Assessor's Office in the future may be responsible for generating the bills for exemptions as well as cutting the checks for car abatements. Lynda McQuade confirms this is related to the billing file and will be discussed further during the meeting.

- Public

There were no comments from the public.

STATUS REPORT FROM PRINCIPAL ASSESSOR

- Status of Abatement and Exemption Applications. Other items as needed.

In the past month:

- A batch of roughly \$10,000 Motor Vehicle abatements were received.
- 7 abutters lists were completed.
- The motor vehicle excise tax abatements were up to date.
- All the Chapter Land Application and all exemption applications have been sent out.
- Denise McCue started 2 weeks ago, and she has been out in the field completing sketches.
- Rena Swezey is up to date with deeds paperwork.

A future project to be completed is adding all the building permits into Vision.

Lynda McQuade states there has been some issues with the excise check billing. The

Assessor's Office is now being asked to take the motor vehicle excise tax file. This is not what typically has been done in the past. The Interim Town Manager has weighed in and requested the Assessor's Office take the file and upload it into Munis. He also indicated that they should be receiving help and assistance with this new task. The board expressed concern that this plan removes checks and balances that prevent the person making assessments from also creating accounts. Lynda McQuade reported that the DOR rep contacted considered this outside of the realm of the Assessor department. Sarah Cammer wants to have a discussion with the full board at a future meeting to make a plan, as this was not on the agenda for the evening and would be helpful to do with the entire board. The Board suggests drafting a letter for the next meeting to discuss further the conflict of interest.

CURRENT BUSINESS

- Review and Approve Minutes of August 19, 2024
Sarah Cammer suggests skipping over the approval of minutes from August 19th and add them to the next meeting's agenda.
- Review and Approve Invoices, Expense Vouchers, Payroll, Billing Errors, etc.
The Board signed the motor vehicle commitments and an invoice for sales postcards.
An invoice from RGIS Integration and NearMap Oblique totaling \$8,100 was signed.
There was an invoice from Real Estate Research Consultations (RRC) relating to personal property totaling \$10,100 that was signed.
Abatements for a previous commitment totaling \$4,006.92 were signed.
- Update on Neighborhood Review Team proposal (schedule, membership, charge)
The Review Team has been unable to meet but will scheduled a meeting in the near future. Lynda McQuade reported some property index review needs to be done for a set of parcels.
- Review of Overlay Surplus
The Town Manager is looking for a review of what is in the surplus account.
Lynda McQuade and Brian Laffond sat down and figured out the 5-year average taking out 2023. The 5-year average was based on 2024, 2022, 2021, 2020, and 2019. The total from 5 years of abatements granted was \$138,981. So far for FY 2024 \$181,726 has been granted for abatements and a set of exemptions. 4 ATB cases from 2024 that were estimated to be \$20,000 bringing the FY 24 total up to \$201,726.
Sarah Cammer and John Rabbitt discuss the overlay. Sarah Cammer suggests that while it does seem to be reconciled, include the potential liability of senior tax work-off as it likely comes out of overlay. Seniors can apply all the way through Nov 1 so declaring surplus in the overlay may need to wait until mid to late Nov.

- Warrant articles

Sarah Cammer and Lynda McQuade have only seen the warrant draft for articles 41A and 17F. John Rabbitt states there will be a total of 4 warrant requests.

Lynda McQuade states the DLS database states 41C income limit is \$31,500 for single person and \$39,600 for assets. Under 41C for married is \$52,700 and their assets cannot exceed \$72,700. After reviewing annual reports, it was determined that the last adoption of 41C was back on May 6, 2006. At the town meeting the income adjustments for single persons were adjusted to \$24,000 for single persons and the asset limits were \$40,000 and married couples to \$30,000 and the asset limits were \$55,000. At that time the amount of abatement was raised from \$600 to \$750. At the town meeting in May, 2024, the age was decreased from 70 to 65 and the reimbursement amount was up to 100% (essentially double the State reimbursement) of the exemption. The board discussed that 7 residents are not eligible for 41C due to asset limits. They may be eligible for a 17D exemption. Lynda will look into it.

The Board edited a draft to create a warrant article to look to adopt 41D. This would include a cost of living and adjustment and raise the amount of assets and income people are allowed to have and still qualify for 100% of the exemption.

There was a motion to accept the adjusted income and asset limits for Clause 41D as amended today by Sarah Cammer, seconded by John Rabbitt. All in favor. Sarah Cammer will type the edits and send to Lynda McQuade for submission to the November town warrant.

There was a motion by John Rabbitt to accept the modification to 41A consistent with General Law 59 Section 5 Mass General Law Subsection 5, seconded by Sarah Cammer. All in favor. This will authorize a reduction in annual interest rate accrual of 6% from 8% on deferred funds. The amendment will be applicable to taxpayers who qualify for personal exemptions under Mass General Law 59 Subsection 5.

Sarah Cammer and Lynda McQuade want to contact the Interim Town Manager and check with Town Counsel to see if an amount for assets and income can be set and have COLA added for 41D and for 17D, E and F. Additionally, The Board wants to see if the Town Council can draft the warrant article to adopt 17E and 17F, as it requires determining the base value of income and assets to be adopted. Lynda McQuade will work on this task.

- Suggested Modification of Website

John Rabbitt proposes making an amendment to the existing site to essentially add a table of contents. The website will stay the same but will create a more streamlined approach to finding certain documents.

Sarah Cammer stressed that there is too much information on the front page for residents to easily access the items they need. The front page needs

to be an overview of the Assessors organization. There is also some worry across the Board that the form section brings up every single form in Massachusetts. The Board wants to make the website straightforward. Board agreed that under the first tab, directly under agendas&minutes, the following tabs would be placed:

1. Motor vehicle abatement (with a link directly to only the form residents will use)
2. Tax abatement forms (with links to only the forms that can be used in Lunenburg)
3. Maps

POSTPONED TOPICS

- Discuss details and development of Assessing Calendar.
- BOA Policies

UPCOMING MEETING/EVENTS SCHEDULE

- September 18, 2024

CLOSING COMMENTS

- Public
There were no comments from the public.
- Board
There were no comments from the Board.

ADJOURN

There was a motion to adjourn by John Rabbitt, seconded by Sarah Cammer. All in favor.
The meeting closed at 9:36 PM.