

LUNENBURG BOARD OF ASSESSORS

October 2, 2024

RITTER BUILDING, LOWER LEVEL
960 MASSACHUSETTS AVE.

Present members: Chair Brian Laffond, Vice Chair Sarah Cammer, Clerk John Rabbitt, Principal Assessor Lynda McQuade, Assessing Consultant Rena Swezey

CALL TO ORDER

The meeting opened at 6:39 PM.

OPENING COMMENTS

- Board
There were no comments from the Board.
- Public
Ron Cohan, 232 Vine Street Everett, MA, was present. He was a past president of Massachusetts Assessors Association and Middlesex and Essex County Assessors Association, and a current member of the Legislative Committee of the Massachusetts Assessors Association. He is present to observe and provide comments.

STATUS REPORT FROM PRINCIPAL ASSESSOR.

- Status of Exemption Applications and Hero Act Motor Vehicle Abatements. Other items as needed.

Lynda McQuade has entered in all the abatements for the Hero Act. There were 26 abatements processed that totaled \$3,600.

There was a motion to approve the abatements by Brian Laffond, seconded by Sarah Cammer. All in favor.

Lynda McQuade completed the new growth totaling \$516,074.

Lynda McQuade is requesting that Ezequiel Ayala come to the next meeting to discuss an abatement. An administrative abatement was made and approved back in June or July for a property that had a fire that destroyed more than 50% of the building. There was a discrepancy in the date of the fire and what was charged.

The administrative assistant that was interviewed did not accept the position.

CURRENT BUSINESS

- Discuss the potential change in roles and responsibilities of the Assessor's office and the Tax collector's office in preparing items for Munis with the Interim Town Manager

Carter Terenzini the Interim Town Administrator, Ezequiel Ayala from the Finance Department, and Adam Costa, Town Counsel (via Zoom) were present.

Ezequiel Ayala states that after being with the town for 7 months he has determined there needs to be a segregation of duties within Town Hall between the Treasury Department and the Assessor's Department. The Treasurer department oversees the billing process however they need a commitment from the Assessor's Department to process the bills. Ezequiel Ayala believes the assessors should create the commitment and upload it to MUNIS. Carter Terenzini confirms the obligation to print and publish the bills is unclear in statutes.

Adam Costa completed independent research and found that the statutes themselves aren't specific. It was cited in the 2022 DLS local tax collection guidance document that the collector is responsible for sending proper notice of the local tax or excise tax. General laws do not specifically state who is responsible for the production of bills. There is discussion that is left up to municipalities, but Lunenburg is governed by a charter. The Town's charter places the authority in the hands of the Town Manager. Essentially the data file is created by the Assessors' Office and Tax Collector creates the Tax Bills.

Sarah Cammer asks for clarification from Adam. Is he saying the data file is created by Assessors' Office and then handed off to Tax Collector? He indicated the legislation is not that specific. It is done differently in different communities.

Brian Laffond questions where the cut off lies and how far the Assessor's Office needs to get into MUNIS. Ezequiel Ayala states that setting up the accounts annually is completed by the Finance Department. Brian Laffond questions how the warrants and commitment files created by the Assessors get uploaded into MUNIS.

Rena Swezey states that in her past 30 years working with Vision her job has been to get the file ready, install the file, then turn the entire file over to the tax collector.

Ron Cohan confirms in his past 30 years of experience that once the Board of Assessors votes on the values for real estate and personal property it's then turned over to the treasurer. The motor vehicle excise files come from the RMV, and nothing is done from the Assessor's Office aside from the warrant and signature.

Carter Terenzini states in his experience it's the responsibility of the assessors to turn the file over by uploading it into the system. The treasurer then prints a proof, compares it with the assessors, and they resolve the differences that appear. From there it is in the hands of the treasurer.

Brian Laffond stated that in at least one of those communities (Boxboro) that was not the case, confirmed by discussions with the current tax collector there. Carter stated that he does not agree based on his knowledge from the Assessor there.

Lunenburg is considering replacing the Finance Software. There is concern with the possibility of switching software compounded by the under staffing in the assessor's office. Carter Terenzini believes it will take 6 months plus or minus to implement the decision on potentially new Finance Software. Brian Laffond stated it makes the most sense to make a discussion once there is a Town Manager. Sarah concurred.

Jack Rabbitt stated that before any process change, the current should be fully understood and documented before implementation. We should have a work breakdown structure.

Tom Alonzo, 284 Lancaster Ave, is on the Select Board but reiterates that the standard operating procedure should be documented. Also, any new software should automatically hand-off a standard file from the CAMA System (Vision) to the Financial System.

Ron Cohan stated that based on the budgeting process, implementation of the new software could take until FY2027.

Carter Terenzini stated that it is more like 6 to 9 months before a decision must be made.

- Review and Approve Minutes of September 4, September 18 and August 19, 2024, Executive Sessions of August 19 and July 29, 2024.

There was a discussion about executive session minutes and what can be released to the public. John Rabbitt suggested creating a policy stating that the Board would respond to executive sessions inquiries within 30 days. Sarah Cammer confirms there is a policy to respond in 30 days and states what can and cannot be released.

There was a motion to approve the minutes from August 19th with amendments by John Rabbitt, seconded by Brian Laffond. All in favor aside from Sarah Cammer who was not present for the meeting

The minutes from September 4th were not approved and will be added to the next agenda.

There was a motion to approve the minutes from September 18 with modifications by Sarah Cammer, seconded by John Rabbitt. All in favor.

There was a motion to approve the executive session minutes from June 10th of 2024, July 29th of 2024, and August 19th of 2024 by Brian Laffond, seconded by Sarah Cammer. All in favor.

- Review and Approve Invoices, Expense Vouchers, Payroll, Billing Errors, etc.

There was a request to release \$25,000 from the overlay account. Currently there is \$309,716 balance. This was for the 24 and 25 abatements. There was a motion to transfer \$25,000 by John Rabbitt, seconded by Sarah Cammer. All in favor.

A release of a chapter lien and roll back tax totaling \$16,561.81 was signed. The Board signed the MLS bill for the quarterly membership.

Motor vehicle abatements and 3 settlements for ATB cases were signed.

- Update on Neighborhood Review Team proposal (schedule, membership, charge).

Sarah Cammer sent the Board access to a tool that highlights all residential areas. The group's first focus is on the 0 and 1 neighborhoods. Sarah Cammer anticipates coming back to the board with recommendations. There is an upcoming meeting on Wednesday and possibly a meeting the following week.
- Exemption Warrant Articles for Fall Town Meeting

There was a discussion with the Interim Town Manager, Carter Terenzini, about exemptions 41D, 14E, and 14F. Carter Terenzini confirmed that 14D, 17E and 17F are on the town warrant. Brian Laffond confirms that 41A was not communicated to Carter Terenzini. Sarah Cammer wanted to review and discuss exemption 41A. After further discussion it was determined that 41A was not needed because it was already in the statute. There was a motion to increase the current charge from 4% to 6% on 41A by John Rabbitt but it was not seconded.
- Suggested Modification of Website

Sarah Cammer questioned if the previously discussed tabs were added under agendas and minutes on the website. The specific tabs were for motor vehicle and tax abatements with direct links to the correct forms. John Rabbitt confirms the links were made but they are under the FAQ section. John Rabbitt will make those corrections.

John Rabbitt wants to add a table of contents to the front page and a helpful term section. Brian Laffond suggests fixing the current issues on the website before adding anything additional.

Brian Laffond suggests adding research relating to exemptions 41D, 17E, and 17F to the website.

There was a motion to add a 4th tab under the agenda section that is just for exemption by Sarah Cammer, seconded by Brian Laffond. All in favor.

Brian Laffond is going to look in exemptions 17E and 17F for information that can be added to the website.

POSTPONED TOPICS

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

UPCOMING MEETING/EVENTS SCHEDULE

- October 16th

- Tentative November 6, 2024, and November 20, 2024
- Tentative Classification Hearing November 19, 2024

CLOSING COMMENTS

- Public
There were no comments from the public.
- Board
John Rabbitt reiterates that he is going to request a meeting summary related to Finance meetings with Carter Terenzini.

ADJOURN

There was a motion to adjourn by John Rabbitt, seconded by Sarah Cammer.
The meeting closed at 9:15PM.