

LUNENBURG BOARD OF ASSESSORS

November 6, 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 6:30 PM.

OPENING COMMENTS

- Board

John Rabbitt states that last year at this time the BOA scheduled a meeting around the time tax bills went out to discuss and help with abatements. He asked if Rena could make another posterboard to show house sales. Brian Laffond confirms he is discussing the conference held at the senior center last year. Lynda McQuade clarifies that the conference is about exemptions, not abatements, as the board cannot assist with abatements. Abatements will start coming in after tax bills are sent out in January. Sarah Cammer asks the chair if this can be an agenda item. Brian Laffond will add this topic to the next meeting agenda.

- Public

There were no comments from the public.

STATUS REPORT FROM PRINCIPAL ASSESSOR

-Status/Update of Interim FY2025 (LA3, LA15, LA4, and LA13 and Motor Vehicle Abatements. Other items as needed

Lynda McQuade confirms the Interim values were approved on October 24th

Approval was received from the Department of Revenue for the LA4, and page 3 of the LA4 shows the changes in percent assessment by each assessing class. LA13 is also complete and LA3 and LA15 have already been approved. These documents are submitted online in the DOR portal, reviewed, and signed by the BOA electronically prior to DOR approval.

The assessor's office has completed all the work they can to produce the tax levy and rate ahead of the tax rate hearing. Unfortunately, trouble with MUNIS is preventing the Finance Director from completing their work. Once that work is done in MUNIS by Finance, the tax levy can be set and then the assessor's office can get a preliminary tax rate for the hearing. All the work is done as far as it can be without the finance department's input into MUNIS.

There have been issues with the mapping historically, from 2022. The building inspector indicated that there was a property that wasn't on maps. The Assessor is creating a process with the building inspector and the planning board to ensure nothing gets missed in the future. They are reviewing previous years records as well to capture properties that may have not been added in the 2022 time period.

Starting on Tuesday there will be a new administrative assistant. They were ratified yesterday by the Select Board. There is now the issue that there are not enough desks and computers in the office.

CURRENT BUSINESS

- Review and Approve Minutes of September 4, October 2, October 16, 2024, Executive Sessions of August 19 and July 29, 2024

There was a motion to approve the minutes from September 4th with amendments by Sarah Cammer, seconded by John Rabbitt. All in favor.

The minutes for October 2 and October 16 were postponed to review.

The executive session minutes from August 19 and July 29 were approved. There was a discussion about how to go about releasing old executive session minutes that are closed. Once abatements are processed, executive session minutes for those meetings can be released.

- Review and Approve Invoices, Expense Vouchers, Payroll, Billing Error, Etc.
There was a bill from Vision for the software maintenance totaling \$13,581. This is an annual bill.

At the last meeting there was discussion about an omitted bill that has been edited and signed.

32 motor vehicle abatements were signed.

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

Sarah Cammer confirms that the team met and reviewed the spreadsheet of properties with site indexes listed as 0 to 5. The team reviewed maps of town and site indexes and created a list of what the characteristics of neighborhoods 1 through 5 may be.

The team was unable to classify properties beyond the broad criteria because they haven't seen the properties and are not appraisers. Sarah Cammer suggested that an appraiser with assessing experience would be the best to do the review. Brian

Laffond suggests hiring a third party to revise neighborhoods based upon the set of guidelines.

Sarah Cammer is going to thank all the members on the review team and reiterate the Boards decision to move forward with a professional.

- Exemption Warrant Article for Fall Town Meeting

Lynda McQuade met with Carter Terenzini today and he requested the Assessors provide 3 slides in 5 minutes to explain the exemption at the Fall Town Meeting.

John Rabbitt questions the warrant article on page 3 relating to the cost of adopting certain clauses.

The Board reviewed the presentation that John Rabbitt created. There were some clarifications along with edits that were needed that John will modify and submit to Lynda tomorrow.

- Upcoming Classification Hearing Presentation

The Board reviewed, edited, and adjusted the presentation that Lynda McQuade proposed.

There are 5 classifications of property: residential, open space, commercial, industrial, and personal property. 92% of Lunenburg is residential, 4% commercial, 1% industrial, 3% personal property. The purpose of the hearing is to consider options besides a single tax rate.

A residential exemption that taxed high value property and lowered other residential property rates was considered. Evaluation suggested there are not enough high value property to make this a viable option. There was a motion that the Board of Assessors reject this residential exemption rate by Sarah Cammer, seconded by John Rabbitt. 3-0 voted to reject the residential exemption.

A small commercial exemption was considered. Discussion revealed that it would benefit few properties and multiply the taxes of the great majority of small businesses, contrary to the intent. There was a motion that the Board of Assessors reject the small commercial exemption by Sarah Cammer, seconded by John Rabbitt. The board voted 3-0 to reject the small commercial exemption.

The Board voted 3-0 to recommend a single tax rate as opposed to a split tax rate.

- Modification of Assessors Website

Brian Laffond states in the last week there were 2 mistakes on the website. One was a misunderstanding, and the other was a software glitch. Those issues have both been fixed. Brian Laffond reiterates that there won't be any changes to the website unless the Board agrees.

POSTPONED TOPICS

- Discuss details and development of Assessing Calendar
- BOA Policies

UPCOMING MEETING/EVENTS SCHEDULE

- November 20, 2024, Classification Hearing November 19, 2024 at 7 PM
- Upcoming Tentative Meetings: December 3, 2024, and December 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 Brian Laffond, seconded by Sarah Cammer. All in favor.

The meeting closed at 9:31 PM.