



TOWN OF CARVER

ASSESSOR'S OFFICE

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Cranberry Land USA

December 15, 2020 Minutes of the Board of Assessors Meeting

Present: Chair Michael Paduch, Member Ellen Blanchard, and Assistant Finance Director Craig Schoaf

Meeting called to order: 5:41PM by Chairman Mike Paduch

Review of Minutes:

Motion to approve the November 25, 2020 minutes as presented. Motion made by Mike Paduch. 2nd by Ellen Blanchard (2-0)

NEW BUSINESS:

- The Board reviewed and signed partial Chapter Lien Release for parcel #107-1-4 (AD Makepeace)
- The Board reviewed and signed Betterment Payoff for 4 James Breech Way
- The Board reviewed and signed FY21 Real Estate and Personal Property Commitments and Warrants
- Discussion about CPA
 - o Per Informational Guideline Releases by the Department of Revenue, issued in 2000, 2001, and 2002, it states that the CPA surcharge for a resident shall be reduced in proportion to such exemption. MGL Chapter 44B Section 3(c) states this specifically. This applies to Ch 59 exemptions only. So for example if a resident receives a \$1000 Clause 22E exemption, they are entitled to 3% or \$30 off their CPA portion of the tax bills. We will be doing this going forward to be in compliance with state law.
 - o CPA surcharge cannot be placed into deferral for 41A or 18A exemptions. The CPA would be exempted and the Real Estate would be put into deferral.
 - o CPA cannot also be collected when calculating Rollback taxes for Ch 61, 61A or 61B parcels. This can be found in IGR 01-207 on the DLS website.

OLD BUSINESS:

- The Board continued to sign Chapter land applications for FY22.
 - o Motion to approve Chapter applications that have been reviewed by the staff for accuracy. Motion made by Ellen Blanchard. 2nd by Mike Paduch (2-0)

Executive Session:

Any other business:

Next meeting: January 12, 2021

Michael Paduch makes a motion to adjourn at 6:59 seconded by Ellen Blanchard, voted 2-0 in favor

Respectfully submitted,

Craig Schoaf

Assistant Finance Director