

**Carver Select Board
Meeting Minutes
Town Hall - 108 Main Street
December 5, 2022 - 8:30am**

In Attendance: Chair Mark Townsend, Vice-Chair Sarah Hewins, Jen Bogart & John Cotter, Assistant Town Administrator Elaine Weston.

Absent: Jim Hoffman & Town Administrator Robert Fennessy

The Chair led the Pledge of Allegiance and read the community prayer.

Tax Classification Hearing:

Hearing opened at 8:38am.

Board of Assessors Chair Michael Paduch and Town Assessor Joe Roche present.

Mark Townsend stated he handed out a memo with letterhead from 'Carver Concerned Citizens' re: "Chapter 61A Information for Consideration". He asked if the Assessor had reviewed the document. Roche stated he just received the document a moment ago and did not have a chance to review it.

Roche stated there will be four motions made today. The Board will adopt a minimum residential factor, an open space exemption, a residential exemption and a small business exemption.

Roche gave an overview of the calculation of the rates. The current FY 2023 allowable levy is \$30,140,600. That is an increase from FY 2022. The allowed increase of 2.5% is \$698,792. New growth for FY 2023 is \$398,096. The subtotal is \$29,048,550. The FY 2023 debt exclusion is \$1,092,050.

Total property values equal \$1,895,958,780. Eighty four percent (84%) of the taxable value is from residential classes. If the town were to adopt a single rate, the single tax rate would be \$15.90.

Roche stated for the past several years, the Select Board has voted a shift of 145%. The Board of Assessors recommends a shift of 142.5% and not to adopt a residential exemption, open space exemption or small commercial business exemption.

Cotter asked about the shift in the rate. Paduch stated the split tax rate is meant for cities trying to make things more equitable. Paduch stated it has been used differently in Carver. The goal is to be accurate and fair. He does not feel the rate is fair to the small businesses in town. Paduch understands the Board is trying not to shift the burden onto residents. The Board of Assessors would like to see the shift more into the 130's, it is currently at a 145% shift.

The Board of Assessors is looking to hire a local assessing technician to assist in the valuation process.

Bogart asked what the average family home value was last year. Roche stated it was \$387,170. He stated residential values increased 15% and commercial values increased 9%.

Paduch stated the tax rate can only be increased by 2.5% and no more, regardless of the increase in value.

Cotter stated that in the past the market rates were not in line with the assessed value of the homes. Roche stated the assessed value has to be within 10% of what the market value is.

Hewins stated this shift will save the commercial properties over \$300 and will add approximately \$30 to residents. She is concerned that larger businesses would change the landscape of Carver. Paduch stated that for every dollar the Town saves a resident, it charges a business \$10.

Townsend does not see this year as the year to start a different trend.

Open Space Discount:

Board of Assessors recommends not to adopt. Hewins clarified that open space parcels don't refer to Town owned conservation parcels, but rather refers to privately owned open space parcels.

Motion by Hewins not to adopt the Open Space Discount, second by Cotter.

Roche explained that open space discount would shift within the residential open space parcels. The open space parcels would be taxed on a lower value. Carver does not have any of these parcels. Only one town in the state has open space parcels.

Vote 4-0

Residential Exemption:

Roche explained that this would apply to year-round residents. Carver does not have a large stock of 'second homes' and there would be nowhere to shift the rate to.

Motion by Hewins to not approve the Residential Exemption, second by Cotter.

Vote 4-0

Small Business Exemption:

Roche explained that this is a value-based exemption. This exemption would apply where the property values are \$1 million or less and has less than 10 employees. This is common in cities and towns where a lot of small businesses exist.

Motion by Hewins to not approve the Small Business Exemption, second by Cotter.

Vote 4-0

Residential Tax Rate:

Motion by Hewins to adopt a residential factor of 0.9199 and to keep the rate at 1.45%, second by Bogart

Vote 4-0

Roche thanked Ellen Blanchard for her work in the Assessor's office & for her mentorship.

Select Board Community Announcements:

Bogart: None

Hewins: None

Townsend: None

Cotter: None

Next Meeting:

December 6, 2022

Motion to adjourn at 9:02am by Cotter, second by Bogart.

Vote 4-0

Listing of Exhibits: memo from Board of Assessors titled 'Fiscal 2023 Tax Classification', Memo from Carver Concerned Citizens re: Chapter 61A Information for Consideration (this was not reviewed during the meeting as it was handed out to Board members moments before the meeting began)