



## **TOWN OF CARVER**

### **ASSESSOR'S OFFICE**

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*Cranberry Land USA*

#### **January 12, 2021 Minutes of the Board of Assessors Meeting**

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

Meeting called to order: 5:35PM by Chairman Mike Paduch

#### ***Review of Minutes:***

Motion to approve the December 1, 2020 minutes as presented. Motion made by Ellen Blanchard. 2<sup>nd</sup> by Mike Paduch (2-0)

#### ***NEW BUSINESS:***

- The Board reviewed and signed partial Chapter Lien Release for parcel #93-1-0 (ADGA Realty)
- The Board reviewed and signed Betterment Payoff for 175 Plymouth St
- Reviewed and signed December Monthly Reports to the Treasurer/Collector and Finance Director
- MGL Ch 59 Sec 5 Clause 45
  - o This statute is being considered for change in the Massachusetts Climate Bill filed the last day of the previous legislative session at the State House.
  - o This change would codify what energy producing parcels can received tax exempt status.
  - o The legislative intent when the law came into effect in the 1970's was to exempt solar panels on residential homes for a period of 20 years.
  - o In recent years the ATB has applied this logic to solar farms but it's been decided on a municipal by municipal basis since no one has challenged their ruling in court.
  - o This change would limit the exemption to parcels that produce less than 125% of the energy needed for the parcel.
  - o The Governor vetoed the legislation but the House and Senate are expected to refile in the new legislative session.
- MGL Ch 59 Sec 5 Clause 54 (Small Personal Property Exemption)
  - o This is a local option, which if adopted at Town Meeting, would exempt Personal Property accounts that are valued under the amount set by the residents at Town Meeting.
  - o By exemption Personal Property accounts under a certain value, that tax burden would then be shifted to the rest of the levy.

- For example, if Town meeting was to adopt the local option and set the value at \$3,000. Any accounts under \$3,000 would not receive tax bills. Any account with a value of \$3,100 would have to pay taxes on the full \$3,100 of value. This exemption does not lower value by that amount.
- Craig will be putting together a presentation the next time the Board can meet in full and in the Selectboard meeting room to use the monitors.
- Assessor's Office Updates
  - The new way of entering the exemptions is going smoothly
    - We are now able to get the reports to show the correct months, i.e. December exemptions showing in December.
- Form of List and Income & Expense Report Extension
  - Last year, the Board set an extension date of 5/1 due to the pandemic, normally it is due by 3/1.
  - Motion to extend the Form of List and Income & Expense Report until Thursday April 1, 2020. Motion by Ellen Blanchard. 2<sup>nd</sup> by Mike Paduch (2-0)

***OLD BUSINESS:***

***Executive Session:***

***Any other business:***

***Next meeting:*** February 2, 2020

Ellen Blanchard makes a motion to adjourn at 6:09 seconded by Mike Paduch, voted 2-0 in favor

Respectfully submitted,

Craig Schoaf

Assistant Finance Director