

BOARD OF ASSESSORS MEETING MINUTES

June 24, 2020

Town Hall 1 Main St., Upton, MA 01568

Chairman William Taylor, Assessor Kelly McElreath, Assessor James Earl, Assistant Assessor, Tracey Tardy

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, §18, and the Governor's March 15, 2020 Order concerning imposition on strict limitations on the number of people that may gather in one place, meetings in the Town of Upton will be conducted via remote participation to the greatest extent possible. We will strive to provide access to such meetings via a link to call in, or other similar option. In the event we are unable to accommodate the same, despite best efforts, we will post recorded sessions of the meeting as soon as possible following the same.

The virtual meeting called to order by Assessor McElreath 4:37 p.m. Roll Call vote: Assessor McElreath: Aye, Chairman Taylor: Aye Majority vote of the Board (Assessor Earl was unable to attend)

Attendees: Chairman Taylor, Assessor McElreath, and Assistant Assessor Tracey Tardy

Motion made and second to approve the open session meeting minutes from June 10, 2020

Roll Call vote: Chairman Taylor: aye, Assessor McElreath: aye

Majority vote of the Board

Motion made and second to approve 4 motor vehicle Abatements. Roll Call vote: Chairman Taylor: aye, Assessor McElreath: aye,

Majority vote of the Board

Motion made and second to approve vouchers payroll voucher r one for this week and one for next week as she will be on vacation Roll Call vote: Chairman Taylor: aye, Assessor McElreath: aye,

Majority vote of the Board

The Board discussed setting guidelines for chapter 29 section 5 clause 18 financial hardship as requested by the Board of Selectmen.

Clause 18 – Hardship – Town acceptance not required

- Any portion of the estates of persons who by reason of age, infirmity and poverty, or financial hardship resulting from a change to active military status, not including initial enlistment are in the judgment of the assessors unable to contribute fully toward the public charges.

(note Assessors need to establish criteria in order to apply this clause equitably)

Guidelines Clause 18 – Hardship

- Governed by the BOA
- BOA establishes guidelines

- Funds come directly from overlay and not reimbursement from the state
- Per law must meet all 3 of the criteria's set by the state aged, infirmity and poverty
- Age 50 years or older
- We could follow the senior exemption guidelines for poverty levels
- Qualify for Social Security Disability Insurance (if not qualified, BOA would collect the documentation to determine eligibility)
- Must apply every year and will be approved at the Boards discretion if received once it does not automatically mean it will be given every year.
- Amount of \$1500 in addition to CPA

Clause 18A - Hardship deferral Clause – Town acceptance not required

- Persons who are having temporary financial difficulties and meet certain domiciliary requirements may receive a partial or full deferral at the discretion of the assessors. The tax payer may be of any age and the financial hardship may be due to any number of reasons, including a change to active military status.
- Taxes can be deferred for up to 3 years in a row at an interest rate of 8%. The tax payer may pay the deferred taxes, plus interest at 8%, in annual installments over a five-year period. The first payment is due two years after the last year of deferral. Then the deferred amount has to be paid back with interest within 5 years. A lien is placed on the property until it is paid off.
- Total deferral account may not exceed 50% of applicant ownership share of the property value
Domiciled in MA for 10 consecutive years before application date.
- 8% interest (can be lower by vote of Town Meeting) Qualify by supplying documentation they are collecting unemployment

Clause 41A - Tax Deferral – Town acceptance not required

- Must be 65 years or older as of July 1st of the tax year.
- Owner and resident of domicile in Massachusetts for the last 5 years and also a resident of Massachusetts for the last 10 years.
- Income cannot exceed Single = \$20,400 Married = \$30,600
- All or a portion of tax can be deferred at 8% interest, provided the amount does not exceed 50% of the value of the property.
- Lien in place on property to ensure payment of deferred amount of taxes when the sale of the property or death of the applicant occurs.

➤ 8% interest (can be lower by vote of Town Meeting) Qualify by supplying documentation

Whenever possible the States advise would be to defer the taxes rather than the town losing the money.

Next meeting the Board will reorganize the office

Next meeting will be scheduled for June 30, 2020 @ 6:30p.m.

Open meeting session adjourned at 5:27 p.m. to enter into executive session.

At 5:27 p.m. A roll-call motion made by Chairman Taylor to enter into Executive Session under M.G.L. Chapter 30A section 21, Exception #7: to comply with, or act under the authority of, any general law citing G.L. c. 59, s 60 as the statute requiring confidentiality for the purpose of reviewing real estate exemption, abatement applications and chapter land applications.

Roll Call vote: Chairman Taylor: aye, Assessor McElreath: aye Motion approved and the board entered into executive session. The Board will close the executive session and not return to an open meeting once business is complete. Majority vote of the Board.

Respectfully Submitted,

Tracey Tardy, Assistant Assessor