March 10, 2020

SANDWICH BOARD OF ASSESSORS

The Board of Assessors meeting is called to order at 4:32 p.m.

PRESENT: Robert James, Chair (via conference call); Nick Fernandes, Vice Chair; Larry Harrington, Member; Ed Childs, Director of Assessing and Laura Watts, Recording Secretary

Mr. Fernandes opens the meeting.

APPROVAL OF MINUTES:

Mr. Harrington motions to approve the minutes from the meeting held on 2/25/2020 as written. Mr. James seconds. The motion is unanimous.

PUBLIC FORUM: NONE

DIRECTOR OF ASSESSING REPORT:

1. Through March 9, 2020, a total of 24 abatements have been reviewed. Sixty-nine remain in process. The exemption filing deadline is April 1, 2020 and there are no exceptions.

2. Mr. Childs provides the Board with the single family and condo sales ratio analysis by quarter for 2019. He is projecting an increase in the tax rate of 4-4.5% for FY 2021. He will have more information in the Spring regarding commercial and industrial accounts.

3. Mr. Childs provides an update on 504 valuations which are the nuts and bolts accounts for electrical and gas companies including poles, wires, electrical transmission devices and pipeline. The State will be moving away from net book value in FY 2021. He would like to handle this internally in FY 2021 which would require him to purchase the Handy Whitman Indexing Table for $5,000. This would come out of the Assessing Department’s budget. There are certain companies that can be contracted for handle these accounts should he decide to go that route in the future.

4. Regarding the meeting Mr. Childs had with Mr. James and Mr. David Darling in February, the State will not allow the Town to make changes to the income and asset limits for the 41C exemption because they were adopted at Town Meeting in 1992. Mr. Child looked at the average 41C offerings State and county wide and he does feel the award amount can be changed from $500 to $1000. The Town could also adopt consumer price indexing which would allow for a cost of living increase each year. A Home Rule Petition could also be adopted which would allow us to roll back and recapture past years CPI. The 41C ½ option eliminates asset testing all together and Mr. Childs does not feel this should be an option. Mr. Dunham has given Mr. Childs permission to contact Town Counsel on the matter and he would need the information soon if the Board would like to try and get this on the Town Meeting warrant for May. Right now there are about 40 filers and Mr. Childs feels that $40k could be absorbed into the overlay.

Mr. James motions to support a warrant article for May Town Meeting that would allow for an increase of the 41C award amount from $500 to $1,000 and support the addition of
Consumer Price Indexing to the applicable exclusion. Mr. Harrington seconds. The vote is unanimous.

The Board would like Mr. Childs to look into the Home Rule Petition.

5. Mr. Childs briefly explains to the Board what the office is doing regarding the Coronavirus. A task force has been formed along with the Emergency Management Team. At this point the office is using common sense. Clorox wipes and hand sanitizer are readily available for staff in the office and in vehicles. Staff has been given permission to ask if everyone is healthy prior to going into home for inspections. Because of the new protocols being put into place, staff will suggest rescheduling.

6. Meeting Schedule Update:
   a. Excise Meeting 3/20 at Oak Crest Cove in Sandwich
   b. Regional Department of Revenue and Bureau of Local Assessors Meeting 3/25 at Oak Crest Cove in Sandwich
   c. Barnstable County Assessors Association Excel Workshop 4/13 Oak Crest Cove in Sandwich
   d. Mass Assessors Association Spring Conference 4/15 at the Devens Conference Center
   e. Mass Assessors Association Summer Conference in Yarmouth 6/23-6/26
   f. UMass School 8/3-8/7
   g. Northeast Regional Conference in Atlantic City in May – may ask Board to approve budget spending for registration fee

**REVIEW & SIGN SIGNATURE ITEMS:**

- Month Ends – February 2020

**REVIEW ABATEMENTS/EXEMPTIONS:**

Mr. Harrington motions to enter into Executive Session at 5:14 p.m. to comply with M.G.L. Ch. 30A § 21(a)(7) and M.G.L. Ch. 59 § 60 for the purpose of discussing abatements and exemptions and to comply with M.G.L. Ch. 30A § 22(l) for the review, potential approval and potential release of Executive Session meeting minutes from 2/25/2020. Mr. James seconds. Mr. Fernandes, Mr. Harrington and Mr. James approve the motion unanimously by roll call vote.

The Board reconvenes in Open Session at 5:37 p.m. without Mr. James.

**OTHER MATTER NOT REASONABLY ANTICIPATED: NONE**

**ADJOURNMENT:**

Mr. Harrington motions to adjourn. Mr. Fernandes seconds. The vote is unanimous.

The meeting adjourns at 5:38 p.m.

Respectfully submitted,
Laura C. Watts, Recording Secretary
Cc: Town Clerk
Supporting Documents:

1. Director of Assessing Report, dated March 10, 2020 (1 page)
2. Town of Sandwich, Ratio Analysis Summary Report, State Class Code 101, Fiscal Year 2021, dated March 10, 2020 (17 pages)
3. Town of Sandwich, Ratio Analysis Summary Report, State Class Code 102, Fiscal Year 2021, dated March 10, 2020 (3 pages)
March 10, 2020

EXECUTIVE SESSION SANDWICH BOARD OF ASSESSORS

Mr. Harrington motions to enter into Executive Session at 5:14 p.m. to comply with M.G.L. Ch. 30A § 21(a)(7) and M.G.L. Ch. 59 § 60 for the purpose of discussing abatements and exemptions and to comply with M.G.L. Ch. 30A § 22(f) for the review, potential approval and potential release of Executive Session meeting minutes from 2/25/2020. Mr. James seconds. Mr. Fernandes, Mr. Harrington and Mr. James approve the motion unanimously by roll call vote.

PRESENT: Robert James, Chair (via conference call); Nick Fernandes, Vice-Chair; Larry Harrington, Member; Ed Childs, Director of Assessing and Laura Watts, Recording Secretary

Mr. Harrington motions to approve and release the Executive Session minutes from the meeting held 2/25/2020 as written. Mr. James seconds. Mr. Harrington, Mr. James and Mr. Fernandes approve the motion by roll call vote.

The following real estate abatements were reviewed and recommended for approval as they meet all the criteria for the Commonwealth of Massachusetts on FY’20 real estate tax bills. (See Abatement Log dated 3/10/2020 Bill #4397-#10707)

Mr. Harrington motions to approve the abatements. Mr. Fernandes seconds. Mr. James abstains. Mr. Harrington and Mr. Fernandes approve the motion by roll call vote. The motion carries 2-0-1.

The following exemptions were reviewed and recommended for approval as they meet all the criteria for the Commonwealth of Massachusetts on FY’20 real estate tax bills. (See Exemption Log dated 3/10/2020 Bill #1556-6866)

Mr. Harrington motions to approve the exemptions. Mr. Fernandes seconds. Mr. James abstains. Mr. Fernandes and Mr. Harrington approve the motion by roll call vote. The motion carries 2-0-1.

The Board ends the conference call with Mr. James.

Mr. Harrington motions to return to open session at 5:36 p.m. Mr. Fernandes seconds. Mr. Harrington and Mr. Fernandes approve the motion unanimously by roll call vote.

Respectfully Submitted,

[Signature]

Lauren C. Watts, Recording Secretary
Cc: Town Clerk

Executive Session Minutes Board of Assessors 2020.3.10
Supporting Documents:

1. Sandwich Assessing Exemption Log, Bill #1556-6866, dated March 10, 2020 (1 page)
2. Sandwich Assessing Abatement Log, Bill #4397-#10707, dated March 10, 2020 (1 page)