

SOUTHBOROUGH BOARD OF ASSESSORS

MEETING MINUTES

DATE: January 23, 2024 Time: 4:15 PM

BOA:

PLACE: Southborough Town House
McAuliffe Hearing Room
17 Common Street, Southborough, MA

DATE:

Present: Board members Jeffrey Klein, Tammi Rice; Principal Assessor Paul Cibelli; Deputy Assessor Lori Esposito
Absent: Heath Widdiss

Chairman Klein called the meeting to order at 4:15 PM.

New Business**Meeting Minutes**

The draft minutes of December 19, 2023 were passed over until the next meeting due to a lack of voting quorum for approval; Tammi Rice absent from the 12/19/23 meeting, and Heath Widdiss is absent from the present meeting. Therefore, the only viable voting member present is Jeffrey Klein.

Motor Vehicle Excise Abatements

Mr. Klein motioned to approve and sign the following monthly excise tax abatements: (1) for 2022 levy totaling \$137.03; (9) for 2023 levy totaling \$977.29. Ms. Rice seconded the motion, voted unanimously.

Local Option Veteran's Exemption Clause 22H

Lori Esposito wanted to make a clarification on what she presented to the Board at their December meeting regarding a town meeting article for local acceptance of veteran's exemption clause 22H, which would allow a full real estate tax exemption for Gold Star parents/legal guardians. Although previously believed to be reimbursable by the State, it is not. She asked if the Board would like to reconsider its recent decision to move forward with a warrant article; both Mr. Klein and Ms. Rice did not want to recant and agreed it would be best to allow a vote at town meeting. Ms. Esposito had also notified Veteran's Agent Brian Stearns, who is unaware of any current Gold Star parents in town, but agrees it is a good idea to put it forward.

Mr. Sam Stivers was present, and addressed the chair with a question of why this option is not also being offered to benefit Gold Star spouses and children; why parents only. Mr. Cibelli noted that this is a defined clause in Mass General Laws, and the assessors don't have an option to specify eligibility or other parameters, only to offer local acceptance by vote. Ms. Esposito also noted there are other veteran's exemption clauses available to spouses: clause 22e benefit transfers to the spouse (with conditions) upon the death of the eligible veteran, and clause 22D for service-connected deaths (as determined by VA office) offers a full exemption to the surviving spouse.

Executive Session:

At 4:25 PM, the Chairman made a motion for the Board to enter Executive Session per M.G.L. c. 30A, §21 (a), (exemption #7), in accordance with M.G.L. Ch.59 §60, to review and sign executive session meeting minutes of 12/19/2023; and to review and vote on approvals/denials of personal and real estate tax exemption applications and personal and real estate abatement applications. The Board will return to open session to summarize votes. Motion was seconded and voted as follows: roll call – Klein, aye; Rice, aye.

SOUTHBOROUGH BOARD OF ASSESSORS

At 4:57 PM the Board returned to open session to report the following unanimous votes and to adjourn:

The following FY23 Personal Real Estate Exemption applications were approved and signed:

(1) Clause 37A Blind Exemption

The Board approved (5) real estate tax abatement applications totaling \$800,000 in value, resulting in \$11,128.00 in abated taxes.

Respectfully submitted,



Lori A. Esposito
Deputy Assessor

Documents Used at This Meeting:

Draft meeting minutes of December 19, 2023

Monthly motor vehicle excise tax abatements

Draft ATM article to accept veterans exemption clause 22H

SOUTHBOROUGH BOARD OF ASSESSORS

MEETING MINUTES

DATE: December 19, 2023 Time: 4:15 PM

BOA: _____

PLACE: Southborough Town House
McAuliffe Hearing Room
17 Common Street, Southborough, MA

DATE: _____

Present: Board members Jeffrey Klein, Heath Widdiss; Principal Assessor Paul Cibelli; Deputy Assessor Lori Esposito

Absent: Tammi Rice

Chairman Klein called the meeting to order at 4:25 PM.

New Business

Meeting Minutes

The draft minutes of November 29, 2023 Board of Assessor's open session meeting were reviewed. Mr. Klein made a motion to approve the minutes as presented; motion was seconded by Mr. Widdiss. The motion passed, voted 2-0-0.

Local Option Veteran's Exemption Clause 22H

Lori Esposito presented a veteran's exemption option that would expand M.G.L. c.59 §5 to include clause 22H, which provides full property tax exemption for Gold Star parents or guardians. This is a local option that would require town meeting vote for adoption, and would be reimbursed by the State similar to other personal exemptions. Jeff and Heath both supported it and felt it would be a necessary addition for our tax relief exemptions already in place. Jeff asked if there are any Gold Star parent families in town. Lori was unsure. A draft warrant article was presented for consideration. Mr. Klein made a motion to submit to Select Board with the support of the Board of Assessors for placement on Annual Town Meeting warrant; Mr. Widdiss seconded the motion, which was voted unanimously in favor.

FY24 Tax Commitments

Chairman Klein motioned to accept FY24 tax commitments as presented:

Real Estate	\$48,097,856.49
Personal Property	\$1,517,325.36
Septic Betterment - principal	\$2,596.13
Septic Betterment - interest	\$469.19
Water Lien	\$70,739.96
CPA Surcharge	\$432,713.61

Mr. Widdiss seconded the motion, which was voted unanimously in favor. All commitments signed.

FY24 Housing Authority PILOT Payment

Annual letter to be sent to the Southborough Housing Authority for the annual PILOT payment due; calculated total for FY24 is \$1,604.25. Mr. Klein signed the letter.

Motor Vehicle Excise Tax Commitment

Mr. Klein made a motion to accept excise tax commitment #2023-06, for a total of \$57,764.32 for 340 vehicles. Mr. Widdiss seconded the motion, voted all in favor.

Motor Vehicle Excise Abatements

SOUTHBOROUGH BOARD OF ASSESSORS

The following monthly abatements were reviewed and signed by the Board: (1) for 2022 levy totaling \$42.21; (10) for 2023 levy totaling \$519.93.

Deputy Assessor Job Description

The Board previously approved the Deputy Assessor's job description with some format modifications, as required by the Personnel Board. This was returned by the Select Board's office because some subheadings were changed or moved, which was not allowed. The current description presented for approval was returned to the original formatting done by the Select Board's office, therefore must be approved again. No content of the job description was changed at any time; just cut and pasted into a predetermined format. Mr. Klein motioned to approve the reformatted Deputy Assessor job description as presented; seconded and voted unanimously.

Executive Session:

At 4:49 PM, the Chairman made a motion for the Board to enter Executive Session per M.G.L. c. 30A, §21 (a), (exemption #7), in accordance with M.G.L. Ch.59 §60, to review and sign executive session meeting minutes of 11/29/2023; and to review and vote on approvals/denials of Chapter 61, 61A and 61B applications. The Board will return to open session to summarize votes. Motion was seconded and voted as follows: roll call – Klein, aye; Widdiss, aye.

At 4:57 PM the Board returned to open session to report the following unanimous votes and to adjourn:

The following chapter land applications were approved for FY24 classification:

(14) Chapter 61 land applications (all renewals)

Respectfully submitted,

Lori A. Esposito
Deputy Assessor

Documents Used at This Meeting:

Draft meeting minutes of November 19, 2023
Monthly motor vehicle excise tax abatements
Motor vehicle excise tax commitment #2023-06
FY24 Actual Tax Commitments
Housing Authority FY24 PILOT letter
Deputy Assessor Job Description
Draft article and information for Clause 22H veterans' exemption

THE COMMONWEALTH OF MASSACHUSETTS

done in FY'24

SOUTHBOROUGH
Office Of The Board Of Assessors

Levy of 2022

Excise Tax Abatements In The Month Of

January

Name and Address		# ABATED	Total Amount Abated	Why Abated
Monthly excise abatements	1/22/2024	1	\$137.03	
Totals:		1	\$137.03	

To: Carla McAuliffe
ACCOUNTING OFFICER

You are hereby notified that taxes were abated during the month of January
as specified in the above schedule, in the aggregate amount of
one hundred thirty-seven dollars and three cents

James K. Ricci
James Ricci

BOARD OF ASSESSORS
SOUTHBOROUGH

THE COMMONWEALTH OF MASSACHUSETTS

done in FY'24

SOUTHBOROUGH
Office Of The Board Of Assessors

Levy of 2023

Excise Tax Abatements In The Month Of

January

Name and Address		# ABATED	Total Amount Abated	Why Abated
Monthly excise abatements	1/22/2024	9	\$977.29	
Totals:		9	\$977.29	

To: Brian Ballantine
TOWN TREASURER/COLLECTOR

You are hereby notified that taxes were abated during the month of January
as specified in the above schedule, in the aggregate amount of
nine hundred seventy-seven dollars and twenty-nine cents

J. Kelly Kl.
Tammie Rice

BOARD OF ASSESSORS
SOUTHBOROUGH

ARTICLE XX: To see if the Town will vote to accept the provisions of M.G.L. c. 59 §5, Clause Twenty-two H (inserted by Chapter 218 of the Acts of 2018, known as An Act Relative to Veterans’ Benefits, Rights, Appreciation, Validation, and Enforcement (“BRAVE Act”)), signed into law August 28, 2018, which provides for a property tax exemption for real estate as follows: to the full amount of the taxable valuation of the real property of the surviving parents or guardians of soldiers and sailors, members of the National Guard and veterans who: (i) during active duty service, suffered an injury or illness documented by the United States Department of Veterans Affairs or a branch of the armed forces that was a proximate cause of their death; (ii) are missing in action with a presumptive finding of death as a result of active duty service as members of the Armed Forces of the United States; provided, however, that the real estate shall be occupied by the surviving parents or guardians as the surviving parents’ or guardians’ domicile; and provided further that the surviving parents or guardians shall have been domiciled in the Commonwealth for the 5 consecutive years immediately before the date of filing for an exemption pursuant to this clause or the soldier or sailor, member of the National Guard or veteran was domiciled in the Commonwealth for not less than 6 months before entering service. Surviving parents or guardians eligible for an exemption pursuant to this clause shall be eligible regardless of when the soldier or sailor, member of the National Guard or veteran died or became missing in action with a presumptive finding of death; provided, however, that the exemption shall only apply to tax years beginning on or after January 1, 2019. Such exemption shall be available until such time as the surviving parents or guardians are deceased. No real estate shall be so exempt which has been conveyed to the surviving parents or guardians to evade taxation. To be effective for exemptions granted for any fiscal year beginning on or after, July 1, 2024; or take any action relative thereto.

Proposed by: Board of Assessors

Summary: The local adoption of clause 22H will expand the real estate exemption benefits for Gold Star parents or guardians. Gold Star families are those that have lost an immediate family member serving in the United States armed forces during any period of war or hostilities in which the armed forces of the United States were engaged.