TOWN OF WATERTOWN

BOARD OF ASSESSORS
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MINUTES OF WATERTOWN BOARD OF ASSESSORS
MEETING MINUTES
FEBRUARY 16, 2021

On February 16, 2021, the Watertown Board of Assessors had a scheduled meeting via Zoom at 9:30 A.M. (not recorded)

Meeting called into session at 9:30 A.M. by Chair Earl L. Smith, present for the meeting were Kathleen Colleary, Board Member, Richard V. Moynihan, Board Member, Earl L. Smith, Chairman and Cassandra Bosworth, Principal Assessor Clerk – scribe.

Roll Call
Kathleen Colleary – Present
Richard V. Moynihan – Present
Earl L. Smith – Present

January 26, 2021 Meeting Minutes and Executive Meeting Minutes
The Board reviewed the Meeting minutes from January 26, 2021. Board Member Moynihan indicated he had an ESQ after his name in error. Kathleen made a motion to approve January 26, 2021 Minutes with correction. Richard seconded motion. Board voted to accept meeting minutes of January 26, 2021 with correction.

Roll Call
Richard V. Moynihan – Yes
Kathleen Colleary – Yes
Earl L. Smith – Yes

Status Update on Forms of List, 3ABCs, Income and Expense Questionnaires

Earl provided an office status update. All 3ABC questionnaires have been mailed out, Motor Vehicle bills are in the mail, however it appears they are moving slower than in past years as the office has not received any calls yet.

Quick Status Update on Exemptions/Local Options

Earl followed up with the Town Clerks office there are not any electronic record of Classifications Tax Allocations. Kathleen will provide a local list of personal exemption and highlight which ones Watertown has. Discussion followed on Chapter 59 5C. Earl added that local option of 22H was added 2 years ago.

Old Business/New Business
Discussion on the status of Form of List summited by Utility companies and the new 38F forms have been sent as a result of a Blended approach. Patriot was out last summer and attempted appraisal visits. Discussion about Utility companies and abatements recap will continue in Executive Meeting. Chair stated that 61A forms were sent out for additional information and are due back in the beginning of March. The discussion then moved on to update on Personal Property Form of List mailing, 3ABC mailing.

Scheduling Next Board Meeting
Chair proposed Tuesday, March 30th at 9:30 A.M. and the date was agreed upon for the next meeting.

Richard made a motion to end the current meeting and move into executive session. Kathleen seconded the motion.

Roll Call
Richard V. Moynihan – Yes
Kathleen Colleary – Yes
Earl L. Smith – Yes

9:47 A.M.

Executive Session

Citing Applications for abatement or exemption are confidential under G.L. c. 59, § 60, Chair made a motion to convene in executive session under purpose 7 to comply with, or act under the authority of, that general law in regards to Applications for Abatement.

Review of eight abatement applications received and to act on application

Meeting Documents:
- Board of Assessor Minutes January 26, 2021
- Massachusetts DOR Classification Tax Allocation Fiscal 22 Form

Board of Assessors WATERTOWN

Approved March 30, 2021

TABLE 1. Local Option Personal Exemption Statutes[1] (*Table from DLS Course 101 Handbook, Chapter 7*) Require Acceptance/Action by Legislative Body

Citation	Exemption Type	Effect
G.L. c. 59 § 5, Clauses 17C, 17C½, 17D	Senior, Surviving Spouse, Minor Child of Deceased Parent	Supersedes Cl. 17, or previously accepted version Increases whole estate limit
G.L. c. 59 § 5, Clause 17E	Senior, Surviving Spouse, Minor Child of Deceased Parent	Increases whole estate limit automatically each year by COLA determined by DOR
G.L. c. 59 § 5,Clause 17F	Senior, Surviving Spouse, Minor Child of Deceased Parent	Increases exemption amount annually by any % up to COLA determined by DOR Legislative body must also vote to fix % increase
G.L. c. 59, § 5, Clause 18A	Hardship deferral	Legislative body may vote to reduce interest below 8%
G.L. c. 59, § 5, provision added by St. 1993, c. 110, §110 (now last paragraph of c. 59, § 5, Clause 22H)	Veteran	Reduces residency requirement for veterans who were not domiciled in Massachusetts 6 months before entering the service to 1 year before application - Applies to veteran exemptions Clauses 22, 22A-22F, but not Clause 22H
G.L. c. 59, § 5, Clause 22G	Veteran	Exempts persons otherwise eligible for a Clause 22, 22A, 22B, 22C, 22D, 22E or 22F when legal title is held by a trustee, conservator or other fiduciary for the person's benefit.
G.L. c. 59, § 5, Clause 22H	Veteran	Exempts surviving parents or guardians of active duty military personnel (including National guardsmen on active duty) or veterans who (1) died as a proximate result of injuries sustained or diseases during active duty, or (2) went missing in action and are presumed to have died
G.L. c. 59, § 5, Clause 37A	Blind person	Supersedes Cl. 37 Increases amount of exemption to $500
G.L. c. 59, § 5, Clause 41A	Senior deferral	Legislative body may vote to: • Increase gross receipts limit up to income single seniors who are not heads of households may have to qualify for the "circuit breaker" state income tax credit • Reduce interest below 8%
G.L. c. 59, § 5, Clauses 41B, 41C	Senior	Supersedes Cl. 41, or previously accepted version Increases gross receipts and whole estate limits
G.L. c. 59, § 5, Clause 41C	Senior	Legislative body may vote to: • Reduce eligibility age to 65 • Increase exemption amount by up to 100% • Increase gross receipts limit up to $20,000 single and $30,000 married • Increase whole estate limit up to $40,000 single and $55,000 married • Exclude value of up to 4 family home from whole estate

[1] If a local option statue has been accepted, no additional local acceptance is necessary to implement any later changes in the law. Acceptance of a local option statute is also acceptance of any amendments unless the legislation expressly provides otherwise and requires some other action.

Citation	Exemption Type	Effect
G.L. c. 59, § 5, Clause 41C½	Senior	Legislative body may vote to: • Reduce eligibility age to 65 • Increase exemption % up to 20% • Reduce durational residency requirement to 5 years • Adjust income limits to apply to combined household income
G.L. c. 59, § 5, Clause 41D	Senior	Increases Clause 41, 41B or 41C gross receipts and whole estate limits automatically each year by COLA determined by DOR
G.L. c. 59, § 5, Clause 50	Senior	Exempts value of improvements to residential property made to provide housing for person 60 or older who is not the owner
G.L. c. 59, § 5, Clause 52	Senior	Exempts amount of taxes that exceed higher water/sewer bills up to $200 (only in community adopting water/debt shift under G.L. c. 59, § 21C(n))
G.L. c. 59, § 5, Clause 53	Residential	Exempts amount of taxes that exceed higher sewer bills up to $300 for homeowners not connected to sewer system (only in community adopting sewer debt shift under G.L. c. 59, § 21C(n))
G.L. c. 59, § 5, Clause 55	Personal	Makes units leased to and occupied by members of cooperatives deemed owned by members
G.L. c. 59, § 5, Clause 56	Deployed Guardsmen & Reservists	Exempts up to 100% of property taxes assessed to Massachusetts national guardsmen and reservists deployed overseas
G.L. c. 59, § 5, Clause 57	Senior	Exempts seniors up to amount of "circuit breaker" state income tax credit received for domicile
G.L. c. 59, § 5C	Residential	Makes units leased to and occupied by members of cooperatives deemed owned by members
G.L. c. 59, § 5C½	Personal (Optional Additional Exemption)	Increases all personal exemption amounts by up to percentage (not to exceed 100%) voted by legislative body before the July 1 of the fiscal year the percentage first applies

TABLE 2. Local Option Personal Exemption Statutes[2] (*Table from DLS Course 101 Handbook, Chapter 7*) Require Acceptance by Voter Approval of Ballot Question

Citation	Exemption Type	Effect
G.L. c. 59, § 5, Clause 41C½	Senior	Supersedes Cl. 41, or previously accepted version Bases exemption on 5% of average residential value Increases gross receipts limit – tied to state senior circuit breaker limits which increase yearly Eliminates whole estate limit

[2] If a local option statue has been accepted, no additional local acceptance is necessary to implement any later changes in the law. Acceptance of a local option statute is also acceptance of any amendments unless the legislation expressly provides otherwise and requires some other action.

TABLE 3. Local Option Property Tax Statutes Require Acceptance/Action by Legislative Body

Citation	Type	Effect
G.L. c. 58, § 8C	Affordable Housing Tax Agreement	Allows restructuring and abatement of up to 75% of outstanding taxes and 100% of outstanding interest and costs, on sites to effectuate affordable housing development by new owner Requires ordinance or bylaw regarding process for negotiating and approving agreements
G.L. c. 59, § 2A(a) (St. 1989, c. 643, § 40)	Assessment of New Construction	Makes construction and other physical changes in real estate as of June 30 taxable for fiscal year beginning next day July 1
G.L. c. 59, § 2D	Supplemental Assessment	Provides for pro-rata assessment/abatement of taxes on real estate with construction/damage during fiscal year In effect unless rejection by select board, council & manager/mayor sent to DLS/DOR
G.L. c. 59, § 5, Clause 3 (2nd to last sentence)	Charitable Organization Exemption	Exempts certain non-residential mental health facilities not exempt under Clause 3(c)
G.L. c. 59, § 5, Clause 3 (last sentence)	Charitable Organization Exemption	Exempts certain real estate acquired for creating affordable housing until leased or sold for up to 7 years
G.L. c. 59, § 5, Clauses 5A, 5B, 5C	Veteran Organization Exemption	Supersedes Cl. 5, or previously accepted version Increases total valuation of real and personal property exempt
G.L. c. 59, § 5, Clause 16(3)(i)	Personal Property Exemption	Treats corporations classified as Research & Development (R&D) Companies by DOR as manufacturing corporations and exempts their personal property
G.L. c. 59, § 5, Clause 16(3)(ii)	Personal Property Exemption	Treats certain disregarded LLCs with a manufacturing or R&D corporation as single member and engaged in manufacturing or R&D as manufacturing corporations and exempts their personal property
G.L. c. 59, § 5, Clause 54	Personal Property Exemption	Exempts up accounts with value not more than $10,000 voted by legislative body ($5,000)
G.L. c. 59 § 57A	Tax Bills	Provides for single payment of small tax bills
G.L. c. 59 § 57C	Tax Bills	Provides for quarterly (or semi-annual) preliminary billing systems
G.L. c. 59 § 57D	Tax Bills	Requires address affidavit
G.L. c. 59 § 58	Tax Bills	Provides for full, early payment discount
G.L. c. 59 § 59A	Brownfields Tax Agreement	Allows restructuring and abatement of outstanding taxes, interest and costs on brownfield sites to effectuate clean-up by new owner Requires ordinance or bylaw regarding process for negotiating and approving agreements
G.L. c. 59, § 5K (Seniors) G.L. c. 59, § 5N (Veterans)	Work-off Abatements	Permits abatement of senior in exchange for services to municipality Each require separate acceptance by legislative body Legislative body may set program guidelines
G.L. c. 61, § 2A (Forest) G.L. c. 61A, § 4A (Farmland0 G.L. c. 61B, § 2A (Recreational)	Usage Classification	Permits chapter lands to be treated as Class 2, Open Space, for property tax classification purposes