



EARL L. SMITH, CHAIR
RICHARD V. MOYNIHAN
KATHLEEN COLLEARY

TOWN OF WATERTOWN
BOARD OF ASSESSORS
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MINUTES OF WATERTOWN BOARD OF ASSESSORS
MEETING MINUTES
MARCH 30, 2021

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

Meeting called into session at 9:33 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

February 16, 2021 Meeting Minutes

The Board reviewed the Meeting minutes from February 16, 2021. Kathleen made a motion to approve February 16, 2021 Minutes. Richard seconded motion. Board voted to accept meeting minutes of February 16, 2021.

Roll Call

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

Update on Board of Assessor's Website Page

Earl provided a Website status update; all Minutes and Agendas have been posted back through 2020. Discussion followed about the website.

Signing of Warrants

Warrant to collect supplemental Personal Property Tax in the amount \$50,314.36.

Kathleen made a motion to approve the warrant of \$50,314.36 in Personal Property Tax. Richard Seconded the motion.

Roll Call

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

Motion carried to approve the Warrant.

Overlay Account Discussion, Surplus Vote

Earl discussed the potential outstanding cases and was comfortable releasing \$1.5 million for overlay surplus to the town. Kathleen asked about the possibilities of old personal property that could impact the budget. Discussion on the status of personal property followed.

Kathleen motioned to declare 1.5 million of overlay as surplus and approve that amount move to the overlay surplus account of the Town's General Budget. Richard seconded.

Roll Call

Richard V. Moynihan – Yes

Kathleen Colleary – Yes

Earl L. Smith – Yes

Discussion on Personal Property Audits

Discussion on program of audit 2-2 ½% of all Personal Property Accounts annually. Earl will review the budget and see what has been set aside for the next fiscal year and revisit this conversation at next meeting.

Update on Exemptions/Local Options

Continued with ongoing discussion about Exemptions. Touched on how they tie to COLA, when and how they get voted on and the interest rate for deferrals.

Old Business – New Business

No discussion.

Scheduling Next Board Meeting

Chair proposed Tuesday, April 20th at 9:30 A.M. and the date was agreed upon for the next meeting.

Chair motioned to move into EXECUTIVE SESSION - PUBLIC MEETING WILL NOT RECONVENE

A. Abatement applications are confidential under G.L. c. 59, § 60, convening in executive session under purpose 7 to comply with, or act under the authority of, that general law regarding Abatement Applications. Review and vote on abatement application numbers: 2, 3, 4, 12, 13, 14, 16, 17, 18, 19, 20, 27, 29, 31, 34, 35, 36, 38, 39, 40, 45, 46, 47.

B. Citing a strategy to discuss open Appellate Tax Board litigation that an open meeting may have a detrimental effect on the bargaining or litigating position of the public body. Vote on pending settlement Athenahealth v. Board of Assessors, City of Watertown. Review of open litigation

Kathleen so moved to end the current meeting and move into Executive Session. Richard seconded the motion.

Roll Call

Richard V. Moynihan – Yes

Kathleen Colleary – Yes

Earl L. Smith – Yes

Regular Meeting Adjourned at 9:55 A.M.

Meeting Documents:

- Board of Assessor Minutes February 16, 2021
- Fiscal Year 2021 Assessors Warrant to Collect Supplemental Bill Personal Property Tax

Approved April 20, 2021

Carl L. Smith
Brenda M. Smith
Dan C. Smith

**ASSESSORS WARRANT TO COLLECT
SUPPLEMENTAL BILL PERSONAL PROPERTY TAX**

THE COMMONWEALTH OF MASSACHUSETTS
WATERTOWN

OFFICE OF THE BOARD OF ASSESSORS

To Katherine A. Morrison, Assistant Collector of Taxes for Watertown in the County of Middlesex.

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you the amount of the tax assessed to each such person on **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **Fifty Thousand, Three Hundred Fourteen Dollars and Thirty Six Cents (\$ 50,314.36)** which is the whole amount, exclusive of betterment and special assessments and of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in Watertown, for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to Katherine A. Morrison Assistant Treasurer of Watertown, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this Thirtieth Day of March 2021.

BOARD OF ASSESSORS

OF WATERTOWN