



TOWN OF WATERTOWN

BOARD OF ASSESSORS

Administration Building

149 Main Street

Watertown, Massachusetts 02472-4410

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

MINUTES OF WATERTOWN BOARD OF ASSESSORS

MEETING MINUTES

June 22, 2021

On June 22, 2021, the Watertown Board of Assessors had a scheduled meeting at 9:30 A.M., in person, in the 3rd Floor Meeting Room of the Town Hall.

Meeting called into session at 9:32 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 Judy Gilreath, Principal Assessor Clerk – scribe.

May 25, 2021, Meeting Minutes

The Board reviewed the meeting minutes from May 25, 2021.

The Board voted to accept meeting minutes of May 25, 2021. (unanimous)

Roll Call

Richard V. Moynihan – Yes

Kathleen Colleary – Yes

Earl L. Smith – Yes

Review of Warrants:

- Motor Vehicle Warrants
 - Motor Vehicle 8th Commitment (2020)
 - Motor Vehicle 2nd Commitment (2021)
- FY22 – Preliminary Real Estate Tax
- FY22 Preliminary Personal Property Tax

Warrants approved and signed by all members of Board of Assessors.

Watertown Housing Authority Conversion Discussion (PILOT, Chapter59)

Following up on April and May 2021 meetings, a discussion was revisited surrounding the Housing Authority future conversion of 50 units into a Limited Liability Company. Board Chair spoke with Michael Lara, Executive Director of Watertown Housing Authority (WHA); Mr. Lara would like to make a presentation regarding the conversion and why Housing Authority's legal representatives believe the conversion would not trigger a taxable event. The Board agreed to schedule a time for the presentation at next Board of Assessors' meeting. The Board of Assessors also agreed to extend an invitation to assessing department's legal representative.

Assessing Department update:

- First Quarter Bills scheduled to go out last week of June.
- Department of Revenue Submissions
 - Omitted and Revised Assessment Report
 - 2022 Audited Personal Property
 - Amended FY 2022 Tax Base Levy Growth
- Preliminary Levy Limit reviewed
- 705 Mount Auburn and 64 Grove Street are in the first quarter tax billing (exempt in Fiscal Year 2021)

Old Business – New Business

OLD - No Update on Personal Property Audits: Review in July

NEW – No New Business

Scheduling Next Board Meeting – July 27th, 2021, at 9:30 AM

Chair motioned to move into EXECUTIVE SESSION – PUBLIC MEETING WOULD NOT RECONVENE. The sole purpose of EXECUTIVE SESSION is to review and accept EXECUTIVE SESSION MINUTES from May 25, 2021 meeting which dealt with:

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 number: 42.

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. 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

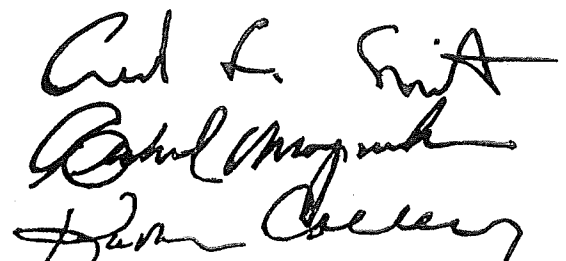
Earl L. Smith – Yes

Regular Meeting Adjourned at 10 A.M.

Meeting Documents:

- Board of Assessor Minutes May 25, 2021
- Omitted and Revised Assessment Report
- 2022 Audited Personal Property
- Amended FY 2022 Tax Base Levy Growth
- Preliminary Levy Limit 2022 (not finalized)

APPROVED: July 27, 2021



Omitted and Revised Assessment Report
Fiscal Year 2022

In accordance with provisions of General Law Chapter 59, §75 the Board of Assessors submit this omitted & revised assessment report.
Retain documentation for 5 years in the event of DOR audit.

Property Type	No.	FY 2021 Omitted & Revised Values	Total Additional Taxes
RESIDENTIAL			
Single Family (101)	0	0	0.00
Condominium (102)	0	0	0.00
Two & Three Family (104 & 105)	0	0	0.00
Multi - Family (111-125)	0	0	0.00
Vacant Land (130-132 & 106)	0	0	0.00
All Others (103, 109, 012-018)	0	0	0.00
Total Residential	0	0	0.00
OPEN SPACE			
Open Space	0	0	0.00
Open Space - Chapter 61, 61A, 61B	0	0	0.00
Total Open Space	0	0	0.00
COMMERCIAL			
Commercial	0	0	0.00
Commercial - Chapter 61, 61A, 61B	0	0	0.00
Total Commercial	0	0	0.00
Industrial	0	0	0.00
Personal Property	1	2,190,440	50,314.36
Total Real & Personal Property	1	2,190,440	50,314.36

The assessors also committed the following rollback taxes during the fiscal year

Chapter Class	No.	Rollback Taxes Committed
Forest Property-Chapter 61	0	0.00
Agricultural/Horticultural Chapter-61A	0	0.00
Recreational Property-Chapter 61B	0	0.00
Total	0	0.00

The assessors hereby certify that the amounts reported above reflect all omitted and revised assessments and rollback taxes committed for the year
and that all omitted and revised assessments were committed to the collector on or before 03/30/2021

Signatures

Board of Assessors

Earl L Smith, Chair Board of Assessors , Watertown , esmith@watertown-ma.gov 617-972-6410 | 6/11/2021 8:49 AM

Documents

Documents have been uploaded.

NOTE : The information has not been Approved and is subject to change.

2022 AUDITED PERSONAL PROPERTY
AMMENDED LEVY GROUTH WORKSHEET - Fiscal Year 2022

(A) FY	(B) Assessed Value	(C) Portion Unassessed (Growth Assessed Value)	(D) Prior Year PP Tax Rate	(E) Prop 2 1/2 Levy Limit Adjustment	(F) Levy Growth
2018	0	0	25.32	1.076891	0
2019	0	0	24.63	1.050625	0
2020	0	0	23.95	1.025000	0
2021	10,974,450	2,190,440	22.53	1.000000	49,351
Total	10,974,450	2,190,440			49,351

Column B, Assessed Value: For each fiscal year included in the personal property audit, enter the amount of additional assessed value. The total for all years will appear on the LA13A under Column A, Omitted or Revised Values Committed to the Collector.

Column C, Portion Unassessed (Growth Assessed Value): Enter only the portion of Column B value not already assessed in an original, omitted or revised commitment.

Total Levy Growth 49,351
FY 2020 Tax Rate 22.53
Growth Valuation (to LA13A) 2,190,457

Signatures

Board of Assessors

Earl L Smith, Chair Board of Assessors , Watertown , esmith@watertown-ma.gov 617-972-6410 | 6/11/2021 8:51 AM

Comments

No comments to display.

Documents

Documents have been uploaded.

NOTE : The information has not been Approved and is subject to change.

AMENDED FY 2022 TAX BASE LEVY GROWTH (LA13A)
REVISED AND OMITTED PARCELS NOT PREVIOUSLY ASSESSED - Fiscal Year 2022

☐ We have no previously unassessed or permanently abated tax base levy growth to report

Class	(A) Omitted or Revised Value Committed to Tax Collector	(B) Portion Unassessed in Prior FY (After Reval Adj)	(C) Growth Value Reported in Prior Year Permanently Abated	(D) Net Growth Adjustment	(E) Prior Year Tax Rate	(F) (D/1000 x E) Amended Growth
Residential	0	0	0	0	12.14	0
Open Space	0	0	0	0	0.00	0
Commercial	0	0	0	0	22.53	0
Industrial	0	0	0	0	22.53	0
Personal Property	2,190,440	0	32,120	-32,120	22.53	-724
Audited Personal Property	10,974,450	2,190,457	0	2,190,457	22.53	49,351
Total		2,190,457	32,120	2,158,337		48,627

RETAIN DOCUMENTATION FOR 5 YEARS IN THE EVENT OF A DOR AUDIT.

Signatures

Board of Assessors

Earl L Smith, Chair Board of Assessors , Watertown , esmith@watertown-ma.gov 617-972-6410 | 6/11/2021 8:57 AM

Documents

Documents have been uploaded.

NOTE : The information was Approved on 7/7/2021

Levy Limit
Fiscal Year 2022

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2021 LEVY LIMIT

A. FY 2020 Levy Limit	117,181,127	
A1. Amended FY 2020 Growth	-118,907	
B. ADD (IA + IA1)*2.5%	2,926,556	
C. ADD FY 2021 New Growth	3,402,547	
C1. ADD FY 2021 New Growth Adjustment	0	
D. ADD FY 2021 Override	0	
E. FY 2021 Subtotal	<u>123,391,323</u>	
F. FY 2021 Levy Ceiling	234,959,259	I. <u>123,391,323</u> FY 2021 Levy Limit

II. TO CALCULATE THE FY 2022 LEVY LIMIT

A. FY 2021 Levy Limit from I	123,391,323	
A1. Amended FY 2021 Growth	48,627	
B. ADD (IIA + IIA1)*2.5%	3,085,999	
C. ADD FY 2022 New Growth	0	
C1. ADD FY 2022 New Growth Adjustment	0	
D. ADD FY 2022 Override	0	
E. ADD FY 2022 Subtotal	<u>126,525,949</u>	
F. FY 2022 Levy Ceiling	0	II. <u>0</u> FY 2022 Levy Limit

III. TO CALCULATE THE FY 2022 MAXIMUM ALLOWABLE LEVY

A. FY 2022 Levy Limit from II.	0
B. FY 2022 Debt Exclusion(s)	0
C. FY 2022 Capital Expenditure Exclusion(s)	0
D. FY 2022 Stabilization Fund Override	0
E. FY 2022 Other Adjustment :	0
F. FY 2022 Water/Sewer	0
G. FY 2022 Maximum Allowable Levy	<u>0</u>

Signatures

No signatures to display.

Documents

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.