

Received by Town Clerk
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**Town of Swampscott
Board of Assessors
Open Session Meeting Minutes
Thursday December 7, 2023**

BOARD OF ASSESSORS MEMBERS PRESENT: Chair Tasia Vasiliou (TV), Vice Chair Neil Sheehan (NS), Secretary Lara Goodman (LG)

MEMBERS ABSENT: None

OTHER TOWN OFFICIALS PRESENT: Director of Assessment Cheryl Moschella (CM), Director of Finance & Administration Amy Sarro (AS), Treasurer/Collector Patrick Luddy (PL), and Patriot Properties Representative Mark Harrel (MH)

OPEN SESSION: Convened at: 1:09 PM

Motion to enter into Executive Session and then return to Open Session:

1. Executive Session – Pursuant to G.L. c.30A, §21(a)(7) ("Purpose 7"), the Board will meet in executive session to discuss, comply with, and/or act under the authority of G.L. c.59, §60 and related privacy laws; votes may be taken.
2. Executive Session – Pursuant to G.L. c.30A, §21(a)(3) ("Purpose 3"), the Board will meet in executive session to discuss strategy with respect to litigation if an open meeting may have a detrimental effect on the litigating position of the public body and the chair so declares values specific to ATB matters.

Motion: NS

Second: LG

Rollcall Vote: UNANIMOUS at 1:11 PM

Open Session reconvened at 1:23 PM

Discussion of FY24 Values:

There was discussion about previously voted on FY24 values and the confusion regarding an initial spreadsheet of values provided by Patriot Properties which was then followed by another spreadsheet with final values. The Board said that once the spreadsheet with values is provided, any changes that may be needed must be brought to the Board's attention for review after which the Board will sign off individually. The Board expressed concerns that with the current process it has been unclear when changes will no longer be made. Once provided with a spreadsheet, the Board begins reviewing the values - if they receive a follow-up spreadsheet they have to start the review process all over. MH said that the LA4 was created and the values on the LA4 were provided to the Board and those are the values which the Board voted on. There were no changes to the values after the Board voted on them.

There was discussion about a set period for final values moving forward. The Board will meet with Patriot Properties after the first of the year to discuss time frames for, and communication of values. The Board will clearly communicate when they need the values with no additional changes to be made. TV said that there has been a disconnect with Patriot Properties due to the large turnover in the Assessing Department. It is the Board's goal in January to start working with the department on documentation, standard operating procedures, and having deadlines set.

Middle School:

The Board expressed concerns about the decrease in value for the middle school. The Board feels strongly that depreciation should be lowered due to improvements. MH explained that the land value increased but the building value decreased. The inspector lowered the condition from good to fair average, which lowered the building value. MH recommends the condition be changed back to good after final approval of values and setting of the tax rate, but before the values are updated on the website. TV proposed changing it to average condition so that it is fair and accurate.

Motion to change the condition rating of the Middle School, 209 Forest Avenue, from fair average to average on December 12th, so that it is posted to the town website with the value reflecting average condition and the total being \$30,346,100.

Motion: NS
Second: LG
Rollcall Vote: UNANIMOUS

FY 24 Values:

The Board accepted changes that were made and the 11/27/23 assessed values.

Motion to confirm our vote of 11/27/23 for the assessed values for FY24.

Motion: LG
Second: NS
Rollcall Vote: UNANIMOUS

Overlay Account:

The Board agreed with the \$200,000 overlay.

Motion: We appropriate \$200,00 for the overlay account for FY2024.

Motion: NS
Second: LG
Rollcall Vote: UNANIMOUS

Other Business:

The Board requested a copy of the tax classification presentation.

Meetings:

The Board meets monthly on the first Monday of the month but will be moving January's meeting due to the holiday. The next meeting is scheduled for January 8, 2024, at 11:45 am to discuss policy and goals for the coming year.

Motion to adjourn.

Motion: NS
Second: LG
Rollcall Vote: UNANIMOUS

Adjourned at: 2:27 pm

True Attest,
Lisa Taylor