Lakeville Board of Assessors Meeting Minutes Thursday, January 21, 2021 Remote Meeting

My Jovatha Pil

1. Called to Order: 5:08 pm with Board Members John Olivieri, Jonathan Pink, Jesse Medford and Harald Scheid- Principal Assessor with RRG remotely at meeting LakeCam recorded the meeting.

Meeting streaming: on Facebook Live for residents to hear

No Public Comment:

-Review and Sign remote meeting minutes from December 2, 2020 and December 10, 2020 meeting minutes. J. Medford motion to approve Dec 2nd and 10th meeting minutes, J. Pink seconded. J. Medford - Aye, J. Pink- Aye and J. Olivieri – Aye

-Review and sign Statutory Exemption for 41C in the office

-New Business: New Growth: Every year at this time, I complete a new growth revenue projection. It is the additional tax revenue we bring in related to construction of new homes, condominiums, and other tangible property. They are important because additional dollars are needed to balance the towns budget. Harald goes into detail by looking at the history of added valuation from various types of construction and personal property. Looking at the last 5 years we have added a number of single-family homes and condominiums, in each of the last 5 years the valuation dollars that have been added to the tax rolls. Chart below gives parcel counts and what they have grown by. Also have new land lots that are created, new commercial buildings that were under construction, for example the Dollar Tree that will be coming on line for new growth this coming year. We also have the solar project on Crooked lane, we are looking to count some growth. In all I am estimating just under (\$400,000.) four hundred thousand dollars in new growth revenue. John Olivieri ask question about public utilities. Harald explains the mandates from the DOR and how most recently after a number of years utility companies filed abatements on the mandate and how we ended up having to write a check for the abatements after the Utilities have appealed the decision. Utility companies depreciate the poles to zero over a number a year's even when they have effective lives around some 40 to 50 years. Harald informs the board that RRC has sent the board a supplemental contract to handle the public utilities. Maybe note that you give Harald permission to send to Todd with the understanding that the BOA gets to alter the new growth estimate.

Harald gives an update on the RE/PP abatement season, not expecting a lot, as of now there are 6 and they are due by February 1st. He will be working on them.

Harald discusses the overall 22D requirements. This exemption is an award to the spouse of a veteran who has passed away as a result of a war related disease or illness, such as agent Orange

or other illness. This exemption awards the spouse a 100% exemption on the real estate taxes, so they pay \$0 tax. The problem we have had that the veteran rec'd regular exemption for an injury or disability and then learn they pass away not because of the service connected injury but from other causes for example ALS. The BOA needs to decide what additional filing requirements are needed to prove a link between the death and the war related death. John O likes the suggestion from Harald that we need a letter from a VA physician and or a doctor that the cause of death is related to their time serving in the war. John Pink agrees that we need verification from a physician on what is related to the war time injury. Harald also suggested that these 22D's be reviewed and decided by the board, since the amount of the award is great. Jesse agreed that the documentation should state that the death has to be linked to an injury in a combat zone. It needs to be clarified if it was related to the combat zone or missing in action and presumed dead. The current letter the VA issues isn't about being in a combat zone and only speaks to a service connected disability, you can get that being stationed in Massachusetts.

John O, wants to amend Harald's documentation request requiring the Physician's letter tie the

John O, wants to amend Harald's documentation request requiring the Physician's letter tie the death to service related injury and that it happened when they were in a combat zone. Jesse made a motion we request the applicants provide proof the death was a result of requirements of clause 22D sustained in a combat zone. John P seconded. All in favor, J. Medford - Aye, J. Pink- Aye and J. Olivieri – Aye. Motion carries.

We have a few 22 D forms for the BOA to review and sign in executive session.

J. Pink makes a motion to adjourn, J. Medford seconds. J. Medford – Aye, J. Pink Aye, and John O. Aye.

Meeting adjourned a 5:52 pm