

**TOWN OF NORTHBOROUGH  
BOARD OF ASSESSORS  
MINUTES - OPEN SESSION – ZOOM  
JANUARY 17, 2023**

**Meeting:** Board of Assessors  
**Attendees:** Lee Keomanivong, Chris Reidy, Paul Cibelli, Brian Fernandes, Patricia Mespelli  
**Also present:** Jason Little, Finance Director  
**Call to Order:** 5:08 p.m.  
**Roll call:** Lee Keomanivong – aye, Paul Cibelli – aye, Jason Little – aye, Brian Fernandes – aye, Patricia Mespelli – aye

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**Assessor Assistant Patricia Mespelli opened the public meeting.**

**Introduction of Lee Keomanivong,** new Principal Assessor.

**Chris Reidy entered the meeting** at 5:10 p.m.

Paul Cibelli opened the **discussion of senior tax relief** with a focus on the tax deferral program, which allows approved applicants to delay payment of taxes, in part or in full, until the property is sold or the owner passes. Under Northborough's current guidelines, the program is available to applicants with incomes under \$20,000 for a single person and \$40,000 for a married couple, with taxes to be paid back at eight percent interest. Some area municipalities have exercised the option to lower the interest rate and/or raise the income limits to make the program more attractive and/or accessible to applicants.

Jason Little explained that various options to modify current guidelines for the sources of senior tax relief exist, as outlined below:

1. Clause 55K - Senior Tax Work-off Program  
The Board of Selectmen can vote to increase the amount of the property tax credit in exchange for hours worked to \$1500 from current amount of \$1000. Town meeting approval is not required.
2. Clause 55K - Senior Tax Work-off Program  
Town meeting approval is required to adjust income limits and allow proxy workers.
3. Clause 41A – Senior Tax Deferral Program  
Town meeting approval is required to raise the income limit and lower the interest rate.
4. Clause 41C - Senior Tax Exemption  
Town meeting approval is required to increase exemption amounts to up to 100 percent of current exemption amounts for Clause 41C and all other personal exemptions under Chapter 59, Section 5C ½.

During the discussion, Paul Cibelli stated that the Board of Assessors is in support of reform of the Tax Deferral program and is not tied to a particular interest rate or income threshold.

During the discussion, Paul Cibelli emphasized that under Section 5C ½, the exemption amounts do not double in the first fiscal year after adoption, but follow a formula that increases the amounts over time.

Paul Cibelli requested clarification of the process by which the article will appear on the Town Meeting warrant. Jason Little explained that he will draft a memo describing the above options and submit by February 3, 2023, to the Town Administrator, who has direct responsibility for the budget under the town's charter. The memo will serve as a request for a "placeholder" for at least one Town Meeting warrant article aimed at modifying senior tax relief guidelines as outlined above. The Board of Selectmen will have final oversight of warrant articles.

Board discussed an **article for contract appraisal services** for Appellate Tax Board (ATB) cases. Paul Cibelli recommends a warrant article aimed at setting aside a fixed amount from which the department could draw as needed over a period of years, rather than a budgetary line item, which would expire at the end of each fiscal year. Jason Little explained that Northborough's preferred practice is to include an estimated amount in the assessing department's annual budget to cover potential costs of third-party appraisal services. Paul Cibelli inquired about procedures in the event that more money is required in a given fiscal year. Jason Little explained that the town's Appropriations Reserve Fund exists to cover extraordinary, unforeseen expenses. Chris Reidy inquired about procedures in the event that an ATB case crosses fiscal years. Jason Little explained that budgeted reserve funds (encumbrances) may be set aside for appraisal expenses that span fiscal years. Board agreed that a budgeted amount of \$15,000 would be sufficient "for now."

Board reiterated its support of Jason Little's initiative to submit a memo to the Town Administrator to request a Town Meeting warrant article aimed at senior tax relief program reform.

**Jason Little left the meeting** at 5:31 p.m.

Board reviewed **minutes of December 19, 2022**. **Motion:** Chris Reidy to approve. Second: Paul Cibelli. **Roll call vote - Cibelli - aye, Reidy – aye, Keomanivong – abstained.**

Board reviewed and voted on **14 motor vehicle excise abatements of December 22, 2022, totaling \$1,111.86; six motor vehicle abatements of December 30, 2022, totaling \$519.66; and four motor vehicle abatements of January 12, 2023, totaling \$671.95**. **Motion:** Chris Reidy to approve. Second: Paul Cibelli. **Roll call vote – Reidy – aye, Cibelli – aye, Keomanivong – aye**

**Discussion and vote on Board of Assessors/Principal Assessor signature authority** was postponed.

**Motion:** Chris Reidy at 5:38 p.m. **to enter Executive Session** pertinent to MGL Chapter 30A, Section 21, Purpose 7. Second: Paul Cibelli. **Roll call vote - Reidy - aye, Cibelli – aye, Keomanivong - aye**

Respectfully submitted, Patricia Mespelli