

**TOWN OF NORTHBOROUGH
BOARD OF ASSESSORS
MINUTES - OPEN SESSION – In Person
NOVEMBER 14, 2023**

Meeting: Board of Assessors
Attendees: Lee Keomanivong, Chris Reidy, Brian Fernandes, Patricia Mespelli
Call to Order: 5:04 p.m.
Roll call: Lee Keomanivong – aye, Chris Reidy – aye, Brian Fernandes – aye, Patricia Mespelli – aye

Principal Assessor Lee Keomanivong opened the public meeting.

Board postponed vote on minutes of October 24, 2023, meeting.

Board reviewed and voted on a total of **17 motor vehicle excise abatements of October 27, 2023, for 2023, totaling \$1,315.92. Motion:** Chris Reidy to approve. Second: Lee Keomanivong. **Roll call vote – Reidy – aye, Keomanivong – aye**

Board reviewed and voted on a total of **13 motor vehicle excise abatements of November 8, 2023, for 2023, totaling \$1,241.54. Motion:** Chris Reidy to approve. Second: Lee Keomanivong. **Roll call vote – Reidy – aye, Keomanivong - aye**

Board reviewed and discussed **Tax Classification recommendation to the Selectboard** in advance of the Tax Classification hearing scheduled for November 20, 2023. Lee Keomanivong spoke in support of a single tax rate for Fiscal Year 2024, explaining that the Town’s commercial/ industrial tax base continues to be comprised primarily of small businesses, many of which also pay personal property tax. A higher commercial/industrial tax rate may discourage new businesses and retention of existing business in town, a potential result that does not align with the Town’s commercial expansion and downtown beautification goals. A split tax rate is found more commonly in larger municipalities with greater numbers of commercial and industrial properties. Chris Reidy added that because the dominant value in Northborough is residential, a split rate would place downward pressure on the total commercial/industrial value, which would result in tax increases for the residential class over time. Lee Keomanivong also cited the difficulties experienced by other municipalities in returning to a single tax rate after having adopted a split tax rate.

Board reviewed and discussed **Residential Exemption recommendation to the Selectboard** in advance of the Tax Classification hearing scheduled for November 20, 2023. Lee Keomanivong explained that a residential exemption shifts the tax burden within a residential class from owner-occupied properties non-owner-occupied properties. More commonly, the residential exemption is employed in municipalities with a higher percentage of investment properties that are not owner-occupied.

Board reviewed and discussed **Small Commercial Exemption recommendation to the Board of Selectmen** in advance of the Tax Classification hearing scheduled for November 20, 2023. Lee Keomanivong explained that a small commercial exemption shifts the tax burden from owners of properties occupied by small businesses to those occupied by larger commercial and industrial businesses. Chris Reidy added that because many owners of commercial properties are not local/owner-occupied, the benefit of the shift is to the owners, not their tenants.

Public comments were received from Jason Perrault, 27 Treetop Circle.

Motion: Chris Reidy to recommend to the Selectboard that it adopts a single tax rate for Fiscal Year 2024, does not adopt a residential exemption for Fiscal Year 2024, does not adopt a small commercial exemption for Fiscal Year 2024. Second: Lee Keomanivong. **Roll call vote - Reidy - aye, Keomanivong - aye**

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

Respectfully submitted, Patricia Mespelli