

**TOWN OF NORTHBOROUGH
BOARD OF ASSESSORS
MINUTES - OPEN SESSION – ZOOM
NOVEMBER 15, 2022**

Meeting: Board of Assessors
Attendees: Chris Reidy, Paul Cibelli, Patricia Mespelli, Brian Fernandes
Call to Order: 3:33 p.m.
Roll call: Chris Reidy – aye, Paul Cibelli – aye, Brian Fernandes – aye, Patricia Mespelli – aye

Assessor Assistant Patricia Mespelli opened the public meeting.

Board reviewed **minutes of October 25, 2022**. **Motion:** Chris Reidy to approve. Second: Paul Cibelli. **Roll call vote - Cibelli - aye, Reidy – aye**

Board reviewed **revised minutes of October 4, 2022**. **Motion:** Chris Reidy to approve. Second: Paul Cibelli. **Roll call vote - Roll call vote – Reidy – aye, Cibelli - aye**

Board reviewed a total of **16 motor vehicle excise abatements of November 4, 2022, totaling \$829.75**. **Motion:** Chris Reidy to approve. Second: Paul Cibelli. **Roll call vote – Reidy – aye, Cibelli - aye**

Board reviewed a total of **24 abatements of November 10, 2022, for uncollectible personal property tax bills from Fiscal Years 2016 through 2022, totaling \$8,125.06**. **Motion:** Chris Reidy to approve. Second: Paul Cibelli. **Roll call vote – Reidy – aye, Cibelli – aye**

Review and discussion of **3ABC charitable exemptions guidelines** was moved to Executive Session due to specific taxpayer information requiring confidentiality, in accordance with MGL Chapter 59, Section 60.

Board reviewed and voted on **(6) Clause 22 Veterans and (1) Clause 22E Veterans exemption applications for FY23**. **Motion:** Chris Reidy to approve. Second: Paul Cibelli. **Roll call vote - Reidy - aye, Cibelli - aye**

Board reviewed and discussed **Tax Classification recommendation to the Board of Selectmen** in advance of the Tax Classification hearing scheduled for November 21, 2022. Paul Cibelli spoke in support of a single tax rate for Fiscal Year 2023, 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 split tax rate is more commonly found 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. **Motion:** Chris Reidy to recommend to the Board of Selectmen that it adopts a single tax rate for Fiscal Year 2023. Second: Paul Cibelli. **Roll call vote - Reidy - aye, Cibelli - aye**

Board reviewed and discussed **Residential Exemption recommendation to the Board of Selectmen** in advance of the Tax Classification hearing scheduled for November 21, 2022. Paul Cibelli explained that a residential exemption shifts the tax burden within a residential class from owners of properties with lower assessments to owners of properties with higher assessments. More commonly, the residential exemption is employed in municipalities with a higher percentage of investment properties. **Motion:** Chris Reidy to recommend to the Board of Selectmen that it does not adopt a residential exemption for Fiscal Year 2023. Second: Paul Cibelli. **Roll call vote - Reidy - aye, Cibelli – aye**

Board reviewed and discussed **Small Commercial Exemption recommendation to the Board of Selectmen** in advance of the Tax Classification hearing scheduled for November 21, 2022. Paul Cibelli 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 the Department of Revenue does not recommend a small commercial exemption due to difficulty with enforcement. Additionally, as many owners of commercial properties are not local, the benefit of the shift is to the owners, not their tenants. **Motion:** Paul Cibelli to recommend to the Board of Selectmen that it does not adopt a commercial exemption for Fiscal Year 2023. Second: Chris Reidy. **Roll call vote - Reidy - aye, Cibelli – aye**

Motion to enter Executive Session: Paul Cibelli at 3:48 p.m. to enter Executive Session pertinent to MGL Chapter 30A, Section 21, Purpose 7. Second: Chris Reidy. **Roll call vote - Reidy - aye, Cibelli - aye**

Respectfully submitted, Patricia Mespelli