

**Warrant Committee**  
**March 3, 2021 7:30pm**  
**Remote Meeting via Zoom**

**RECEIVED**  
**TOWN CLERK**  
**BELMONT, MA**

DATE: March 25, 2021  
TIME: 10:27 AM

## **Meeting Minutes**

### **Members in Attendance**

**Warrant Committee:** Laurie Slap, Paul Rickter, Michael Crowley, Ellen Schreiber, Elizabeth Dionne, John Alcock, Christine Doyle, Jennifer Fallon, Elizabeth Goss, Andrew Levin, Daniel Halston, Anne Helgen, Geoffrey Lubien, Robert McLaughlin, Lynn Read, Jack Weiss, Roy Epstein

### **Call to Order**

The meeting was called to order at 7:30pm.

### **I. Approve minutes.**

There were no meeting minutes to approve. The Committee thanked Shawna Healey for recently hiring Katie Luczai as the Committee's new Recording Secretary.

### **II. Discuss property taxes and assessments.**

Mr. Bob Reardon, Chair of the Board of Assessors, gave a presentation on property taxes and town assessments.

Presentation highlights:

- Due to a limited commercial tax base, the town relies on property taxes as the main support of financial revenue for the town. Property taxes can permanently increase from year to year.
- Overrides are voter passed initiatives.
- The Board of Assessor's conducts their assessments independently of the Select Board and town budget.
- Since Prop 2 ½ was passed, \$26 million of the levy limit is tied to new growth in Belmont.
- There is an annual tax classification hearing between the Select Board and Board of Assessors.
- Any new growth must be certified by the Department of Revenue.
- The total levy for FY'21 was \$109,568,817.
- Mr. Reardon shared how the levy and assessments translate into changes in the tax rate.
- Per the Massachusetts Department of Revenue, the town is required to assess dwellings annually using statistical techniques in order to determine a property's full and fair cash value.

- The Assessors estimate "full and fair cash value" as of January 1 (known as the "assessment date") prior to the fiscal year.
- During the fiscal year, the first two tax bills sent to property owners are estimated. The third and fourth tax bills sent reflects an actual bill owed which can portray a disproportionate tax increase. If an override passes then the impact to tax would not take effect until the FY'22 third tax quarter bill.
- The state has significant oversight through the Department of Revenue over the assessing process. The Board of Assessors is required to conduct an annual statistical analysis to ensure horizontal and vertical equity. Every five years the DOR completes a full audit for the town. The last audit took place in 2019.
- If a property owner disagrees with a tax bill then they can file an abatement.
- Tax rates are determined based on the value of a property's land and dwellings. The value fluctuates with the real estate sales of the neighborhoods.

The Committee asked the following questions and received the following answers:

- Has the town experienced an increase in abatement requests this year?
  - No, there has been a decrease in abatement requests.
- If the override were to pass and instate 12.47 as the tax rate then where would Belmont fall among other Massachusetts communities?
  - The tax rate would be higher, near the top of high tax rates in Massachusetts but not the highest.
- How does the timing of quarterly tax bills work with the override?
  - The town has asked the state to allow them to increase tax bills more progressively but the state would not allow Belmont to do that as it would throw their cycle off.
- Is there an easy way to access what properties are tax exempt in Belmont?
  - All tax related information is public record and is available online. The town sends letters to all tax exempt properties every year seeking a payment in lieu of taxes but there is no jurisdictional authority to pursue it.
  - The BOA will work to make this information easily accessible online.
- How do you combat misinformation regarding tax rates?
  - The BOA tries to provide as much information as possible. They have the real estate sales to show how property values change and are happy to review tax bills for every property owner who asks.
- Can you explain the mechanics of redistribution of the share of tax rate burdens?
  - The town can raise total property taxes annually by 2.5%. Each property changes by a different percentage based on a number of factors but the total amount of money raised by the town can only increase 2.5% annually.
  - Land and building value both increase every year in a rising real estate market.
- How has COVID-19 affected annual inspections of dwellings?
  - The Assessors inspect on a six to seven year cycle which is about 1,200-1,500 homes per year. They have conducted fewer inspections this year and have done their best to accommodate people's comfort levels.

- How can the Town help implement a PILOT payment system for properties that are exempt from taxes such as the Belmont Day School?
  - The BOA has been in communication with these property owners and are working to find a mutually beneficial situation.
  - Properties can be exempt for agricultural and open space justifications.
- Are any seniors taking advantage of the deferred tax benefit?
  - No.
- Do you compare the sales price of dwellings compared to their assessed value?
  - The BOA conducts a ratio study to see if the dwelling values are within statistical limits.

Public Questions and Answers:

- How does the Board assess properties under construction?
  - Properties are assessed “as is” in order to deem it as fair value.
- Is it possible for the Board to provide explanations for abatement results?
  - The Board must conform with the state issued documents for legal reasons. If a property owner is displeased with the result then they may appeal to the state.

The Committee discussed adding an insert into an upcoming tax bill explaining the town’s property assessment process.

**III. Discuss FY22 budget.**

The Town has shared the FY’22 budget with the public.

**IV. Discussion/vote - operating override.**

*Motion: to vote favorable action for the operation override. (Motion passed unanimously, roll-call vote: Alcock, Dionne, Doyle, Fallon, Goss, Halston, Helgen, Levin, Lubien, McLaughlin, Read, Rickter, Schreiber, Slap, Weiss voted yes.)15-0-0*

**V. Reports from Select Board, Town Administrator, School Committee, and liaisons.**

The Town Administrator has shared the two potential budgets. There are 26 articles on the docket for Town Meeting. The Committee will review segment A articles at their next meeting.

The Capital Budget Committee continues to face mountainous needs with few resources available.

The School Committee is continuing negotiations for school reopenings. They hope to bring K-5 students into the classroom full time by April.

**VI. Adjournment**

*Motion: to adjourn the meeting at 9:34pm (Motion passed unanimously)*

Submitted by  
Katie Luczai

**Documents Used:**

1. Robert Reardon Presentation, "Warrant Committee, Discussion with Chair, Board of Assessors", March 3, 2021