

BOARD OF ASSESSORS - TOWN OF PEMBROKE
MINUTES –January 26, 2021 – 5:30 pm meeting
REMOTE ACCESS ONLY

Present:

Board Members

Mary Quill, MAA, Chair
Elaine Boidi, MAA, Member
Elizabeth Bates, MAA, Member

Catherine M. Salmon, MAA, Chief Assessor/Appraiser

Items Signed:

Property Tax Exemptions/Hardship Clause
Property Tax Abatements
Monthly Report of Abatements
MVE Commitments

Appointments: none

At 5:30 pm, Mary Quill advised that Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, s.18, and the Governor's March 15, 2020 Order imposing strict limitation on the number of people that may gather in one place, this meeting of the Pembroke Board of Assessors will be via remote participation only. No in-person attendance of members of the public will be permitted. We will post on the Pembroke website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as possible after the meeting. All votes taken during this meeting will be roll call votes.

Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the Pembroke website, at <https://www.pembroke-ma.gov/home/news/governors-order-suspending-certain-provisions-openmeeting-law>.

Discussion regarding Income and Expense fee charged on FY2021 bills for non-filers. If documentation is provided illustrating that fee is incorrect the Chief Assessor is authorized to remove fee.

E. Boidi motions to accept the minutes of the 12-28-2020. M. Quill 2nds. E. Bates abstains as she was not present.

The Assessor's Office has mailed 3ABC filing forms to all Charitable Organizations currently on file as being exempt from taxation. The deadline to file those forms with the Assessor's Office is March 1. If the 3ABC is not timely filed, the previously exempt property must go back on the tax roll.

E Bates begins discussion regarding the COVID-19 pandemic and the affect it has had on local businesses. She recognizes that many local businesses have been severely impacted by the pandemic. She would like to have the Board consider continuing this dialogue moving forward and would like the Board to be aware of any options it might have available to them in order to assist local businesses. M. Quill agrees that many people have been impacted including local businesses. She reminds everyone that the current Fiscal Year 2021 assessments are based on market conditions as of 1-1-2020 (pre-pandemic). E. Boidi adds recognition of the challenges faced by many due to the pandemic but also refers to the limits of the statute – current assessments are based on pre-pandemic conditions. E. Bates recognizes that Chief Assessor Salmon has properly valued the FY21 assessments based on pre-pandemic conditions. She also recognizes that the Chief Assessor will be reviewing Income and Expense data currently being submitted to the office from commercial properties. This latest data will be used in the development of FY2022 assessments. The FY2022 assessments will be based on market conditions 1-1-21. M. Quill wonders if the State may still come forward with additional tools for those at the local level to assist taxpayers as was previously provided for in the Acts of 2020 “An Act to Address Challenges Faced by Municipalities and State Authorities Resulting From COVID-19”. Through options in that act, the town was able to adopt measure that assisted taxpayers at that time. M. Quill asks C. Salmon for any input. C. Salmon reiterates what others have said. The FY2021 values reflect pre-pandemic conditions as of 1-1-2021 as required by state statute. She analyzes all income and expense data submitted by commercial and industrial properties on an annual basis. It is through this review, that a fair and equitable approach to valuations is developed and it must coincide with the timeframe as stated in Mass General Laws. E. Bates states that this has been a good discussion and appreciates the input of all. The Board will continue to watch for any potential future relief that may be coming and will continue the discussion in the future as needed.

At 6:10 PM on a motion by E. Bates and seconded by E. Boidi, the Board voted unanimously to go into executive session. The Board took up the consideration of a number of FY2021 Property Tax Exemption/Abatement Applications. Upon completion of the executive session at 6:20 PM, E. Boidi votes to affirm the votes in open session. E. Bates 2nds. All in favor.

At 6:22 p.m. E. Bates makes a motion to adjourn. E. Boidi 2nds. All in favor

**February BOA meetings
2-22-21 5:30 p.m.**