Town of Dedham

Board of Assessors Meeting Minutes

Tuesday, December 3, 2019, 5:30PM

Present: Chris Polito, Chairman, Cheryl Sullivan, Vice Chairman, Richard Henderson, Director of Assessments, Kevin Doyle, Assistant Director of Assessments

Absent: Mr. Schoenfeld, Clerk

Meeting called to order at 5:50PM in the Selectmen's Chamber by the Chairman, Mr. Polito.

No members of the public attended the meeting; therefore no public comment.

The Board reviewed, approved and signed Meeting Minutes from September 17, 2019.

The Board then reviewed and signed excise tax abatements.

Next on the Agenda was the discussion on Uncollectable Personal Property Tax. Mr. Polito stated that it would be best to invite the Town Treasurer and Tax Collector, Jane Lepardo, to the next board meeting for this discussion. Ms. Sullivan made a motion to table this discussion until the next meeting when Mr. Schoenfeld is in attendance as well. The motion was second by Mr. Polito.

Next on the Agenda was the discussion on PILOT (Payment In Lieu Of Taxes) Programs in Dedham. Mr. Polito stated that he had a constituent contact him regarding some questions regarding PILOT programs in Dedham. They wanted to know if Dedham had any, and if so, how many, as well as if there are any specific guidelines to them. Mr. Henderson replied that there is 1 new PILOT program in Dedham that was recently established with Atrius Health (aka Dedham Medical) and there is 1 with MIT that was established many years ago. Mr. Henderson stated that all PILOT programs are voluntary and that there are no specific guidelines to each one and can vary from one to the next. Ms. Sullivan mentioned she attended the recent Planning Board Meeting and there were some recent topics discussed in regards to PILOT programs. Mr. Henderson informed the Board that properties with PILOT programs, there is a value assigned, but no tax bill is issued. Mr. Polito proposed to entertain a motion to inquire about the potential of creating a task force to create PILOT programs for new non-profit organizations. The Board discussed creating a task force potentially comprised of 1 Attorney, 1 Developer, 1 Member from the Assessing Office and 1 Member from each Board; Assessors, Planning and Selectmen. Ms. Sullivan made a motion to inquire on how to establish such a task

force, which was second by Mr. Polito. Both Board Members present voted unanimously in favor.

Next on the Agenda was the Tax Classification Discussion and to vote on recommendations to the Board of Selectmen on the FY20 Tax Rate. Mr. Henderson provided the FY20 Classification Hearing Book and Presentation to the Board of Assessors, which had also been previously sent to them via email for their review. After review of the of the Classification Book and Presentation, Mr. Polito entertained a motion to vote to recommend to continue Classification to the Board of Selectmen, which would create a split tax rate. Ms. Sullivan made the motion, which was second by Mr. Polito. Both Board members voted unanimously in favor of continuing Classification.

Mr. Henderson stated that with the continuation of Classification, the Board of Assessors now need to make a recommendation on what shift to recommend the Board of Selectmen to use. Historically, Dedham, has shifted to the maximum amount allowed, which is 1.75. Based on a max shift, the residential tax rate would be \$13.72. Ms. Sullivan stated that the tax rate is going down from \$14.15 from the previous year, but with residential values increasing 8% or more in value, the average single family tax bills will still increase about \$345 annually. At this point, Ms. Sullivan made a motion to vote to recommend to use the max shift of 1.75 to the Board of Selectmen, which was second by Mr. Polito. Both Board Members voted unanimously in favor of using the max shift.

At 6:20pm Ms. Sullivan made a motion to suspend the meeting to attend the Board of Selectmen's Meeting where Mr. Polito would give his presentation on the classification and tax shift to the Board of Selectmen and present their recommendations. Ms. Sullivan's motion was second by Mr. Polito.

At 6:45pm, the Board returned to the Assessor's Office and reconvened back to the regular meeting. The Board then individually logged onto the DOR Gateway system and signed the DOR approved paperwork.

Having no Old/New Business to discuss, Ms. Sullivan made a motion to adjourn the meeting, which was second by Mr. Polito. At 6:50PM, Mr. Polito adjourned the meeting.