SELECT BOARD

MINUTES

December 4, 2023

Board met in HYBRID session at 12:30 p.m. at Abbot Hall and via ZOOM Conferencing A roll call was taken as follows, constituting a quorum:

M. C. Moses Grader, Chair Pro Tem
Bret T. Murray
James E. Nye
Alexa Singer

Thatcher W. Kezer III, Town Administrator

BOARD OF ASSESSORS. Public Hearing. Classification Tax Allocation Fiscal Year 2024. John Kelley, Chair Board of Assessors, and Karen Bertolino, Town Assessor, appeared before the Board to provide information necessary for votes to be taken on the three available exemptions and a vote to determine the FY2024 tax factor which determines how taxes are allocated between property classes. Ms. Bertolino presented the 2024 total valuation of the town, which has received final certification from the Department of Revenue (DOR) after meeting all DOR criteria and guidelines for development of fair and equitable assessments throughout the Town of Marblehead. The Board voted on each of the exemptions as follows:

Residential Exemption:
Classification allows the Board of Selectmen to grant an exemption of up to 20% of the average assessed value of all Class One residential parcels, which are the principal residences of the taxpayer. This particular exemption typically provides tax relief for full time residents in vacation communities such as Nantucket or communities with a large number of non-owner-occupied properties. Motion made and seconded not to adopt the residential exemption. All in favor.

Small Commercial Exemption:
Chapter 220, §§ 112 and 187 of the Acts of 1993 provide for an exemption of up to 10% of the assessed value for Commercial properties with an assessment of less than $1,000,000 dollars and employing not more than ten people in the preceding calendar year. This particular exemption benefits only the property owner, as the law does not require the tax relief be passed through to the business owner. If adopted, this exemption shifts the tax burden onto other Commercial and Industrial properties. Motion made and seconded not to adopt the small commercial exemption. All in favor.

Open Space Discount:
Chapter 59 § 2A allows for a maximum of 25% exemption for property classified as Open Space. "Class Two, open space" is land which is not otherwise classified and which

is not taxable under the provisions of chapters 61, 61A, or 61B, or taxable under a permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition, and which contributes significantly to the benefit and enjoyment of the general public. The Board of Assessors has determined that no property in Town meets the strict definition of open space. Motion made and seconded not to adopt the open space discount**.** All in favor.

Chapter 369 of the Acts of 1982 requires the decision to shift the property tax burden from one property class to another to be made by the Board of Selectmen, after a public hearing. The statute provides a maximum allowable portion of the Tax Levy up to 150% to be borne by Commercial, Industrial and Personal Property (CIP Class) and a minimum allowable portion to be borne by the Residential Class. Motion made and seconded to adopt a single rate factor of 1, all parcels to be levied at 100%. All in favor.

The Assessor noted that exemptions are available to qualifying seniors and Veterans and this information will be posted on line and through the Council on Aging or by calling the Assessors at 781-631-0236.

CONTRACT. Collins Engineering. Coastal Resilience Municipal Land Project. Amend. Motion made and seconded to amend the contract between the Town and Collins Engineering for the town's Coastal Resilience Municipal Land Project by increasing the contract amount by three thousand three hundred dollars ($3,300.00) and authorize the pro-tem Chair to sign the amendment on behalf of the Board. All in favor.

PUBLIC COMMENT. None.

SELECT BOARD ANNOUNCEMENTS. None

Motion made and seconded to adjourn at 12:43 p.m. All in favor.

Kyle A. Wiley
Administrative Aide

List of documents used:
Tax Classification FY24 documents