SELECT BOARD

MINUTES

December 2, 2025

Board met in HYBRID session at 6:00 p.m. at Abbot Hall, 188 Washington Street, Select Board Meeting Room

The following Board members were present constituting a quorum:

Dan Fox, Chair
M. C. Moses Grader
Erin M. Noonan
James R. Zisson

Thatcher W. Kezer III, Town Administrator

The Chair called the meeting of Tuesday, December 2, 2025, to order. This meeting is being recorded.

PUBLIC COMMENT. None.

CLASSIFICATION HEARING. BOARD OF ASSESSORS. Public Hearing. Classification Tax Allocation Fiscal Year 2026. John Kelley, Chair Board of Assessors, and Todd Laramie, Assistant Town Assessor, appeared before the Board and presented a power point presentation to provide information necessary for votes to be taken on the three available exemptions and a vote to determine the FY2026 tax factor which determines how taxes are allocated between property classes. After review and discussion the Board opened up to Public Comment:

Leigh Blander asked questions related to exempted properties and median versus average price of properties.

The Board voted on each of the exemptions as follows:

Residential Exemption:
Classification allows the Select Board to grant an exemption of up to 35% of the average assessed value of all Class One residential parcels, which are the principal residences of the taxpayer. The residential exemption reduces the taxable valuation of each residential parcel that is a taxpayer's principal residence. Granting the exemption raises the residential tax rate for all classes and shifts the residential tax burden from low valued homes to higher valued homes. Adoption of a residential exemption is of benefit only in those communities that have a substantial number of nonprimary residences. As almost all the improved residential parcels are the principal residences of the taxpayer, there is little or no benefit

in adopting a residential exemption in Marblehead. 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. This exemption is applicable in those communities that have a substantial commercial/industrial base, with a sufficient number of large employers. 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.

SELECT BOARD ANNOUNCEMENTS. Board members thanked the Chair for the response that was sent relating to comments made at a recent Board of Health meeting related to underage drinking in town and the response of the Police Chief. Members stated that the Board will continue to debate and have a deliberative process in their review. The Chair stated that there are ongoing collaborative conversations around this topic. Facts are being gathered with the intent of moving forward to protect our youth.

Motion made and seconded to adjourn at 6:50 p.m. All in favor.

Kyle A. Wiley

Kyle A. Wiley, Administrative Aide

List of documents used: Power Point presentation "Recommendation to Adopt the Minimum Residential Factor("MRF")