



Select Board Joint with Board of Assessors

Monday, November 29, 2021

Remote Meeting

8:00 AM

RECEIVED  
TOWN CLERK  
BELMONT, MA

DATE: December 10, 2021  
TIME: 11:12 AM

#### CALL TO ORDER

A meeting of the Select Board was called to order by Chair Adam Dash. Vice Chair Roy Epstein and Select Board member Mark Paolillo were present, along with Town Administrator Patrice Garvin and Acting Assistant Town Administrator Glenn Clancy.

#### ANNOUNCEMENTS and PUBLIC COMMENTS

Dash said because this is a special meeting there will not be an open comment period or community announcements.

#### ACTION BY CONSENT

##### Proclamations:

##### a. International Day of Persons with Disabilities on December 3, 2021

Roy Epstein read the proclamation.

The Town of Belmont in partnership with the Human Rights Commission establishes the International Day of Persons with Disabilities on December 3, 2021. The proclamation serves to help increase the awareness and understanding of people with disabilities and to honor their lives and accomplishments. The proclamation states that true inclusion involves equal opportunities and self-efficiency and confirms that Belmont will work to continue to ensure that all members of the community enjoy their full rights in order to achieve equal participation. The proclamation states that celebrating International Day of Persons with Disabilities on an annual basis opens the space for conversation and creates awareness to help Belmont become a more welcoming place for persons with disabilities.

The Select Board of the Town of Belmont proclaims December 3, 2021 as International Day of Persons with Disabilities to celebrate the contributions of persons with disabilities in Belmont and across the world. The proclamation was signed by all members of the Select Board on November 29, 2021.

*Motion was made to accept the issuance of the proclamation. Motion was approved by a vote of 3-0.*

##### b. Human Rights Day on December 10, 2021

Mark Paolillo read the proclamation.

December 10<sup>th</sup> is celebrated annually across the globe as Human Rights Day. This date was chosen by the UN General Assembly in 1948 to honor the adoption of the universal declaration of human rights. The Universal Declaration of Human Rights includes political, civil, economic, social and cultural rights. The Town of Belmont in partnership with the Belmont Human Rights Commission honors and celebrates

the human rights of all individuals and recognizes the needs for the importance of public education in order to end to end discrimination, violence and hate. The celebration of Human Rights Day supports advocacy to advance the cause around human rights. The proclamation was signed by all members of the Select Board on November 29, 2021.

*Motion was made to approve the issuance of the proclamation. Motion was approved by a vote of 3-0.*

[Dash noted that the Disability Access Commission needs volunteers. Residents can apply on the Town website.]

#### Vote to approve the annual property classification tax rate for Fiscal Year 2022 – Board of Assessors Report

*Charles Laverty, Vice-Chair, called the Board of Assessors to order with a quorum (Charles Clark, member of the Board of Assessors and Dan Dargon, Administrative Assessor.) Bob Reardon, Chair of the Board of Assessors, was absent.*

Charles Laverty, Vice-Chair of the Board of Assessors announced that the Board of Assessors is proposing an 11.56 cents per thousand property rate for FY22 for the Town of Belmont, which is up 2 cents from last year.

Dan Dargon took over the presentation. He announced that the average tax payer will see an increase in property taxes of \$252 per year. Multi-family homes and condominiums will experience stronger increases, but all increases will be less than 4% per property class. Commercial taxes constitute only 5% of the total levy. Prop 2 ½ allows them to increase the levy from \$96M to \$99M. Debt exclusion adds 11% to all tax bills. New growth came in at \$1.34M which was higher than estimated. This was largely attributable to the Bradford project, but he said this was the last year to collect on the new growth from that project. Dargon said that he doesn't anticipate new commercial growth for now for two years. He explained that new growth is comprised of any new building expansions including new houses, additions, new decks, and commercial properties that weren't there in a previous year. Commercial rates were affected by vacancies attributed to the pandemic. Dargon explained that the Town of Belmont inspects properties on a 7-year revolving cycle, but every property is revalued every year. Belmont assessors do 1500 to 1700 inspections per year.

#### Residential exemption

The Select Board is voting today on whether a residential exemption should be created. Dargon showed a chart that reflected the effect of a residential exemption. He explained that residential exemptions only shift money to residences, not commercial properties, so if a residential exemption is adopted, some taxpayers would end up paying an inequitable share of taxes. Residential exemptions attempt to shift the tax burden to non-owner occupied buildings.

Dash said that the general concept in Belmont has always been that the impact of a residential exemption does not lower the taxes, it shifts taxes around and results in an unfair situation for many home owners.

Epstein said he opposes the residential exemption as structured in the report given by the Board of Assessors, but he has been discussing another idea with the Board of Assessors that addresses tax relief

for seniors. Dash said these exemptions work only in towns with high numbers of tenants and absentee landlords.

#### Commercial tax rate

The other issue the Select Board is voting on today is whether a different tax rate should be set for commercial properties vs. residential properties. Dargon said this concept works in places with a higher density of commercial properties. The relief that Belmont would get on a split rate does not benefit the residential sector. Split rates usually benefit municipalities with a commercial base of 15% or above and our commercial tax base is only 5%. Dash said if Belmont increased our commercial rate, then we could benefit from a split rate.

Dash announced that the Select Board will not be voting the tax rate because the assessors have already set the tax rate. We are voting on whether to adopt a residential exemption and whether to set up a separate commercial tax rate.

Lisa Pargoli, Town Meeting member pct. 4, said it doesn't seem fair that she is paying higher taxes on her two-family house than single family owners. She thinks that the Waverly Square section of Belmont gets the worst deal. Dash replied that the amount of the total tax increases by 2 1/2% each year. Since we tax to the levy, the change is in the allocation of the assessed value and it doesn't favor one part of town over the other.

Dan Dargon replied that two-families are not taxed differently; they will still be paying the same 11.56 tax rate as everyone else. Your taxes increase because the value of your house increases.

Dash said that an abatement request can be filed if residents believe that their house is being improperly assessed. Abatement requests can be filed until around the end of January. Residents interested in seeking an abatement can contact the Assessor's office for the exact details on how to do that.

Joe Bernard, Town Meeting member, pct. 3 said he heard that there is \$20K average increase in the assessed value of an average single family. What is the average increase for multi-family homes and condominiums? Dash suggested that he go on the Town website on the Assessors' page and send Dan Dargon an e-mail to get the answer to the question.

Bernard also asked if there is empirical evidence that a higher commercial tax rate suppresses development and produces vacancies or is that just theoretical? Dargon said when he worked as an assessor in Framingham, he did see the higher commercial tax rate suppress development. Vacancies increase as well because in lease agreements taxes are passed on to tenants and it has the impact of driving people to other towns.

Marie Warner, Town Meeting member, pct. 6 said she heard from residents that the land portion of their tax assessment increased dramatically. How does the Town arrive at the land portion assessment?

Dan Dargon said that the land assessment is based on a combination of both building and land. The value is passed onto the land when a building hasn't changed. He said they use the Commonwealth of

Mass. Cost Manual to develop home values. Land doesn't depreciate so the best way to capture property value increase is in the land.

Marie asked if the 7-year physical assessment cycle introduces an equity issue? Dan said because it's a rolling cycle for the last 28 years and it does not cause an equity issue. All houses with pulled permits are inspected because that falls under new growth. He said they visit all houses with a physical change in addition to the ones included in the regular annual cycle so there is a broad range of property classes being assessed in any given year.

Paolillo asked how they stage the assessments. Dan said they use a grid based on geographical and physical boundaries. They do not assess by precinct.

Paolillo said it would be helpful to post online which neighborhood have been reassessed on a given year in order to include more info to the public.

Dash asked that the memo to assessors be posted on the Town website.

Bill Anderson asked what plan do we have to promote the development of non-residential property in Town?

Dash said that the Town is working on developing more commercial property. Re-zoning near Pleasant St. opened up the possibility for more commercial development. The Bradford project has commercial space on the first floor but the majority of the space is vacant because there is litigation pending. There is another parcel on the McLean property which is not yet at the planning board for re-zoning. There is not a lot of space for new development in town. Dash said that the town tried to get lab space on the McLean property and it turned out that the lab tenants preferred being closer to Cambridge, Boston and Somerville for their development plans. Dash said the Town is always looking for ways to increase our commercial base in order to be able to adopt a split rate to lessen the burden on taxpayers.

*Motion was made by the Select Board to adopt and maintain a single tax rate with a residential minimum factor of 1 as a commercial base of Belmont as approximately 5% of the total tax base. Motion was approved by a vote of 3-0.*

*Motion was made that the Select Board not adopt the residential exemption for fiscal year 2022. Motion was approved by a vote of 3-0.*

Dan Dargon said that Select Board signatures are needed on the form from the Commonwealth. He will send to Garvin's office so Select Board members can sign.

*Board of Assessor's made motion to adjourn. Motion was approved by a quorum.*

[End Joint Meeting with Board of Assessors.]

[Paolillo left meeting.]

Discussion and possible vote on request from the Center for Jewish Life Arlington-Belmont, to host a candle lighting ceremony on the Delta at 2 Leonard Street on Saturday, December 4, 2021

Luna Bukiet said the Center for Jewish Life Arlington-Belmont would like to arrange for a community-wide, candle lighting ceremony with an electric Menorah. She confirmed with Belmont Light that there is electric available there. They also want to set up a table with Chanukah treats. They are proposing

Saturday, December 4<sup>th</sup> for the event and they are requesting the period of 5:30 to 7 pm for set up and take down. Actual event would take 30 minutes and it will include time for Rabbi to say a few words.

Dash said the Board of Health and the Fire Department would have to approve the sterno for heating of any potato pancakes or other hot food.

*Motion was made to allow the Center for Jewish Life Arlington-Belmont, to host a candle lighting ceremony on Saturday, December 4<sup>th</sup> from 5:30 to 7 pm on the delta at 2 Leonard St with the understanding that they will serve a variety of foods subject to approval by the Board of Health.*

Approval of Meeting Minutes:

- a. November 9, 2021 – Joint with School Committee
- b. November 10, 2021 – Joint with School Committee (held for approval until next meeting)
- c. November 15, 2021 – Regular Meeting
- d. November 15, 2021 – Executive Session
- e. October 11, 2019 – Executive Session for Release Only

*Motion was made to approve the November 9, 2021 joint meeting minutes as amended. Motion was approved by a vote of 2-0. (Paolillo was absent for vote).*

*Motion was made to approve the November 15, 2021 regular meeting minutes as amended. Motion was approved by a vote of 2-0. (Paolillo was absent for vote).*

*Motion was made to approve the November 15, 2021 Executive Session minutes as amended. Motion was approved by a vote of 2-0. (Paolillo was absent for vote).*

*Motion was made to approve the public release of the October 11, 2019 Executive Session minutes. Motion was approved by a vote of 2-0. (Paolillo was absent for vote).*

*Motion was made to adjourn. Motion was approved by a vote of 2-0. (Paolillo was absent).*

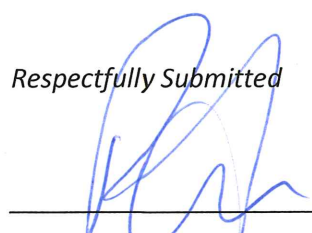
Next Meetings:

Monday, December 6, 2021 – 7:00 PM –Regular Meeting

Monday, December 13, 2021 – 8:00 AM – Department Budget Meetings

Thursday, December 16, 2021 – 8:00 AM – Department Budget Meetings

*Respectfully Submitted*



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PATRICE GARVIN, Town Administrator