

MINUTES
BOARD OF SELECTMEN
THURSDAY, JANUARY 25, 2007
SPECIAL SESSION
ASSESSORS' CONFERENCE ROOM, HOMER BUILDING
7:30 AM

I. CALL TO ORDER

A special meeting of the Board was called to order in open session at 7:30 AM in the Selectmen's Meeting Room at Town Hall. All members were present. Town Administrator Tom Younger and Assistant Town Administrator Jeff Conti were also present. The Board met jointly with the Board of Assessors, all of whom were present. Town Accountant Barbara Hagg and Town Treasurer Floyd Carman were also present.

II. ACTION BY APPOINTMENT

There was discussion of a proposal by the Assessors to send out actual tax bills (not estimates) at the beginning of the 2nd quarter of the year. Ms. Hagg feels that the preparation timeline for this, including required Department of Revenue approvals, would be extremely difficult if not impossible. Bob Reardon said the approval process will be faster because not as many communities will be submitting at this time of year, and noted that the change would allow any tax increases to be spread out over three quarters rather than two, easing the burden on the taxpayer.

It was noted that the Accountant is doing more detailed reporting than in previous years and the closing of the books is more thorough and comprehensive. Selectman Firenze asked what happens if the bills don't go out on October 1 but are delayed until October 15. Mr. Carman said it could cost the Town a few thousand dollars in investment income, but more importantly it sets a bad precedent. Selectman Brownsberger suggested waiting until next year when the software conversion is no longer a factor and hopefully efficiency will have improved. Everyone agreed that ultimately this change is desirable. Mr. Reardon pointed out that the Town has already obtained Town Meeting approval and passed special legislation to allow this. The Assessors voted to delay action on this item until next year.

The next topic was the assessment of property owned by the Archdiocese of Boston at Our Lady of Mercy. Mr. Younger explained that the Town's lease agreement states that the properties being rented by the Town will not be taxed. However, technically the properties are not exempt from taxation since the site is no longer used for religious activities. The Assessors have assessed the property which means according to the lease, the Town would have to pay the taxes to itself. There is a pending legal action by the Archdiocese appealing the taxation of the remaining properties and it might hurt the case if the Town can be shown to have abated the taxes on these properties. The question is, if the Town now has to pay these taxes (about \$20,000 annually), where will the money come from? It must either be paid out of the reserve or appropriated by Town Meeting. Selectman Firenze pointed out that the Warrant Committee is unlikely to approve a reserve fund transfer because this should not have been an unexpected expense and could have been budgeted for. It was agreed that this can wait until the Annual Town Meeting and can be addressed with a budget appropriation.

The final issue was the possibility of PILOT payments by the Belmont Hill School. The Assessors met with the school to discuss this possibility, prompted by the school's recent acquisition of property formerly taxable at \$30,000 which is now coming off the tax rolls. The Town cannot accept this loss of revenue. Selectman Firenze said when he met with the school, they accepted in principle that they have an obligation but will resist the precedent of a formal PILOT payment. They would like to work out some mechanism perhaps with in-kind payments to meet the financial need. There is no legal requirement for the school to pay anything.

Selectman Firenze suggested that the Assessors determine an amount that they feel is appropriate to receive and then let the school suggest how they would like to meet that amount. The Assessors will also talk with Belmont Day School, Mass Audubon and the other nonprofits with assets in town.

The Board adjourned at 8:49 AM.

Thomas Younger, Town Administrator