



Town of Middleton
Board of Assessors
48 South Main Street
Middleton, Massachusetts 01949
978-774-2099
www.middletonma.gov

MINUTES OF MEETING
February 26, 2019

Call to Order: A regular meeting of the Board of Assessors was held at 48 South Main Street on Tuesday, February 26, 2019. Mr. Garber called the meeting to order at 4:19 p.m. Those present were Chairman of the Board, Jeffrey P. Garber, Board Member, Deborah J. Carbone, Assistant Assessor, Bradford W. Swanson, Administrative Assessor, Therese A. Fontaine, Assistant Town Administrator/Human Resources Coordinator, Tanya Stepasiuk, Council on Aging Director, Susan Gannon, Treasurer, Belinda Young, and Assistant Treasurer, Cassandra Murphy. Mr. Garber suggested moving directly to discussion of the Senior and Veteran Tax Work-Off Program.

Senior and Veteran Tax Work-Off Program: The Board thanked the Council on Aging Director, Susan Gannon, for taking the time to meet with them. Ms. Carbone began the discussion by explaining that the \$50,000 in funding for the program is raised through taxation in Overlay and the fiscal responsibility that the Board of Assessors has in managing the Overlay and to the Town of Middleton. Ms. Gannon then presented to the Board a ten-year summary report of the program. After review, Ms. Gannon answered questions from the Board and was commended for the amount of time and effort that went into preparation of the report.

Due to the popularity of the program, the number of applicants now exceeds available funding. The Board advised the Council on Aging Director to freeze applications and job matching immediately and provide an estimate of total earnings to date as soon as possible.

At 4:47 p.m., Clerk of the Board, Patricia Ohlson, arrived and apologized for her tardiness.

Through a discussion including all parties present it was determined that the existing guidelines for the program are inadequate. Further discussion continued with regard to proxy, eligibility requirements, the number of participants and maximum amount of earnings, and town employee participation. The Department of Revenue determined that anyone serving as a proxy in the program would be responsible for paying federal income tax. In light of that decision, it was generally agreed upon not to include proxies in the program. The Board would like to see the program directed to taxpayers on the basis of need. Mr. Garber also suggested raising the eligible age to 65 which was favorably met.

Ms. Gannon voiced her preference for more participants at less than the \$1,500 earnings. There were differing opinions on interpretation of the law as to whether the program could limit participants' earnings or whether the program must allow all participants the opportunity to earn the full \$1,500. The Board suggested limiting the number of initial participants to 30 and reserving three spots; all with the potential to earn \$1,500. Ms. Carbone suggested alternative or replacement participants in the event an initial participant did not earn the full \$1,500, then the balance could be earned by another individual. Ms. Stepasiuk wondered if the fluid tracking of hours would be possible the way the program is currently administered.

Public Comment: Middleton resident, Tola Guarino, was present for most of the discussion and asked permission to speak. After being recognized by the Board, Ms. Guarino voiced her opinion that the \$1,500 potential earnings could not be lowered, instead the number of applicants would need to be reduced. She also would like to see clearer procedures in place and selection of participants on a need basis.

Continuation of Senior and Veteran Tax Work-Off Program: The question of conflict of interest was raised with respect to town employee participation in the program. Ms. Gannon was asked how many Senior Work-Off participants also work for the town to which the answer was eight, all of which work part-time at the Council on Aging. Assistant Town Administrator, Tanya Stepasiuk, would like to see applicants choose between employment OR participation in the program.

Discussion continued around restructuring the guidelines. By consensus, a new policy that is fair and equitable must be drawn up. Ms. Stepasiuk will take the lead on writing a new policy for the program with input from other departments as well as issues discussed during this meeting. Ms. Stepasiuk then left the meeting at 6:00 p.m. A brief discussion took place and a request was made by the Treasurer, Belinda Young, for the Administrative Assessor to summarize the discussion points in an email. Ms. Gannon, Ms. Young, Ms. Murphy, and Ms. Guarino all left at 6:10 p.m.

Approval of Minutes: Due to the lateness of the hour, Ms. Carbone moved to table approval of the Open Session Minutes of February 5th, 2019 until the next meeting. The motion was seconded by Ms. Ohlson and passed with a vote of 3 to 0.

Signatures for Payroll Warrants #1917 and #1918: The Chairman reviewed, approved, and signed the payroll warrants as presented.

Motor Vehicle Excise Tax Abatement Denials: Two motor vehicle excise tax abatement applications were presented to the Board. After review, Ms. Carbone moved to deny the abatement applications as they do not meet statutory requirements. The motion was seconded by Ms. Ohlson and passed with a vote of 3 to 0.

Discussion of Special Town Meeting, March 19th, 2019: Mr. Garber had requested a rollback tax calculation for the parcel identified as Map 29, Lot 184 also known as the Middleton Golf Course. He believes the information is likely to be requested at the Special Town Meeting on March 19, 2019. Mr. Swanson presented the Board with the rollback tax calculation. There was no further discussion regarding the Special Town Meeting.

New Business: The next meeting will be scheduled for March 12th, 2019 at 4:00 p.m.

Executive Session to discuss non-public records: Mr. Garber announced that the Board would be going into Executive Session under Massachusetts General Laws Chapter 30A, Section 21(a) to review the Executive Session Minutes of February 5th, 2019 and to discuss abatement applications for real estate and personal property tax. The Board will not reconvene in Open Session. Roll call by Mr. Garber. Deborah Carbone voted yes. Patricia Ohlson voted yes. Jeffrey Garber voted yes. The motion passed unanimously with a vote of 3 to 0. The Board entered into Executive Session at 6:19 p.m.

Respectfully submitted,

Therese A. Fontaine
Administrative Assessor

Documents/Exhibits either distributed to the Board of Assessors before the meeting or used at the meeting:

Agenda
Senior and Veteran Tax Work-Off Statistics
Payroll Warrants #1917 and #1918
Two Motor Vehicle Abatement Applications and Denials
Certification of Roll Back Tax for Map 209, Lot 184

ACCEPTED AS WRITTEN this ____ day of _____, 2019.

Pursuant to the "Open Meeting Law," M.G.L. c.30A, §22(a), and "Public Records Law," M.G.L. c.66, §5A, the approval of these minutes by the Board constitutes a certification of the date, time and place of the meeting, the members present and absent, and the actions taken at the meeting. Any other description of statements made by any person, or the summary of the discussion of any matter, is included for the purpose of context only, and no certification, express or implied, is made by the Board as to the completeness or accuracy of such statements.