

**BOARD OF
ASSESSORS
MEETING
MINUTES**

June 24, 2020

Town Hall 1 Main St., Upton, MA 01568

**Chairman William Taylor, Assessor Kelly McElreath, Assessor
James Earl, Assistant Assessor, Tracey Tardy**

1 *Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open
2 Meeting Law, G.L. c. 30A, §18, and the Governor's March 15, 2020 Order concerning imposition
3 on strict limitations on the number of people that may gather in one place, meetings in the
4 Town of Upton will be conducted via remote participation to the greatest extent possible. We
5 will strive to provide access to such meetings via a link to call in, or other similar option. In the
6 event we are unable to accommodate the same, despite best efforts, we will post recorded
7 sessions of the meeting as soon as possible following the same.*

8
9 The virtual meeting called to order by Assessor McElreath 4:37 p.m. Roll Call vote: Assessor
10 McElreath: Aye, Chairman Taylor: Aye Majority vote of the Board (Assessor Earl was unable to
11 attend)

12
13 Attendees: Chairman Taylor, Assessor McElreath, and Assistant Assessor Tracey Tardy

14
15 Motion made and second to approve the open session meeting minutes from June 10,2020
16 Roll Call vote: Chairman Taylor: aye, Assessor McElreath: aye
17 Majority vote of the Board

18
19 Motion made and second to approve 4 motor vehicle Abatements. Roll Call vote: Chairman
20 Taylor: aye, Assessor McElreath: aye,
21 Majority vote of the Board

22
23 Motion made and second to approve vouchers payroll voucher r one for this week and one for
24 next week as she will be on vacation Roll Call vote: Chairman Taylor: aye, Assessor McElreath:
25 aye,
26 Majority vote of the Board

27
28 The Board discussed setting guidelines for chapter 29 section 5 clause 18 financial hardship as
29 requested by the Board of Selectmen.

30
31 **Clause 18 – Hardship – Town acceptance not required**

32 ➤ Any portion of the estates of persons who by reason of age, infirmity and poverty, or
33 financial hardship resulting from a change to active military status, not including initial
34 enlistment are in the judgment of the assessors unable to contribute fully toward the
35 public charges.

36 (note Assessors need to establish criteria in order to apply this clause equitably)

37
38 **Guidelines Clause 18 – Hardship**

39 ➤ Governed by the BOA

40 ➤ BOA establishes guidelines

41 ➤ Funds come directly from overlay and not reimbursement from the state

42 ➤ Per law must meet all 3 of the criteria's set by the state aged, infirmity and poverty

43 ➤ Age 50 years or older

44 ➤ We could follow the senior exemption guidelines for poverty levels

45 ➤ Qualify for Social Security Disability Insurance (if not qualified, BOA would collect the

46 documentation to determine eligibility)

47 ➤ Must apply every year and will be approved at the Boards discretion if received once it

48 does not automatically mean it will be given every year.

49 ➤ Amount of \$1500 in addition to CPA

50

51 **Clause 18A - Hardship deferral Clause – Town acceptance not required**

52 ➤ Persons who are having temporary financial difficulties and meet certain domiciliary

53 requirements may receive a partial or full deferral at the discretion of the assessors. The

54 tax payer may be of any age and the financial hardship may be due to any number of

55 reasons, including a change to active military status.

56 ➤ Taxes can be deferred for up to 3 years in a row at an interest rate of 8%. The tax payer

57 may pay the deferred taxes, plus interest at 8%, in annual installments over a five-year

58 period. The first payment is due two years after the last year of deferral. Then the

59 deferred amount has to be paid back with interest within 5 years. A lien is placed on the

60 property until it is paid off.

61 ➤ Total deferral account may not exceed 50% of applicant ownership share of the property

62 value

63 Domiciled in MA for 10 consecutive years before application date.

64

65 ➤ 8% interest (can be lower by vote of Town Meeting) Qualify by supplying documentation

66 they are collecting unemployment

67

68 **Clause 41A - Tax Deferral – Town acceptance not required**

69 ➤ Must be 65 years or older as of July 1st of the tax year.

70 ➤ Owner and resident of domicile in Massachusetts for the last 5 years and also a resident

71 of Massachusetts for the last 10 years.

72 ➤ Income cannot exceed Single = \$20,400 Married = \$30,600

73 ➤ All or a portion of tax can be deferred at 8% interest, provided the amount does not

74 exceed 50% of the value of the property.

75 ➤ Lien in place on property to ensure payment of deferred amount of taxes when the sale of

76 the property or death of the applicant occurs.

78 ➤ 8% interest (can be lower by vote of Town Meeting) Qualify by supplying documentation

79
80 Whenever possible the States advise would be to defer the taxes rather than the town losing the
81 money.
82
83 Next meeting the Board will reorganize the office
84
85 Next meeting will be scheduled for June 30, 2020 @ 6:30p.m.
86
87 Open meeting session adjourned at 5:27 p.m. to enter into executive session.
88
89 At 5:27 p.m. A roll-call motion made by Chairman Taylor to enter into Executive Session under
90 M.G.L. Chapter 30A section 21, Exception #7: to comply with, or act under the authority of, any general
91 law citing G.L. c. 59, s 60 as the stature requiring confidentiality for the purpose of reviewing real estate
92 exemption, abatement applications and chapter land applications.
93
94 Roll Call vote: Chairman Taylor: aye, Assessor McElreath: aye Motion approved and the board entered
95 into executive session. The Board will close the executive session and not return to an open meeting
96 once business is complete. Majority vote of the Board.
97
98
99 Respectfully Submitted,
100
101 Tracey Tardy, Assistant Assessor