Town of Needham
Board of Assessors
MEETING MINUTES

Date: **January 27, 2025**	Time: **9:15 AM**	Location: **Town Hall Powers Hall**
Board Members Attendance:		
Present:	John Bulian, Chair; Michael Niden, Vice Chair; Michael Diener, Secretary	
Absent:		
Other Attendees:	David Davison	Deputy Town Manager/Director of Finance

This meeting was posted on the Town web site as a hybrid meeting: https://needham-k12-ma-us.zoom.us/j/84422634077

Chair John Bulian called the meeting to order at 9:15 a.m.

Chair Bulian announced that in accordance with the Open Meeting Law at the beginning of the meeting, I must disclose to attendees whether the meeting is being recorded. This meeting is being broadcast via Zoom, and is being recorded for publication, later viewing, and administrative purposes. Also, after notifying the chair, any person may make a video or audio recording of the meeting or may transmit the meeting through any medium, subject to reasonable requirements of the chair as to the number, placement and operation of equipment used so as not to interfere with the conduct of the meeting. Please let me know now so that I can make that announcement as well. Mr. Peter O'Neil of the Needham Observer indicated that he was recording the meeting.

Chair Bulian addressed the public in the room and those watching through ZOOM about the work that the Board of Assessors does. He said that the Board of Assessors meets regularly and does its review of abatement applications in executive session. Provided guidance on the process. Chair Bulian asked Mr. Davison to provide an overview of proposition 2-1/2 and explain how tax bills are issued on a fiscal year basis and not on a calendar basis. Mr. Davison explained the assessment process and how that tax levy is determined. He explained that the process this year required use of outside firms to conduct a review of all assessments, update cost/assessment tables and that the information had to be submitted to the Department of Revenue (DOR) for review and approval. He gave an example of how an individual property tax bill is calculated year to year and what the difference is between preliminary taxes and actual taxes.

Mr. Niden stated he would like to request the Town extend the deadline for filing abatement applications until March 1, 2025 because there were a number of tax bills that had incorrect assessment information. Mr. Diener asked if Town Counsel or the State was consulted because the date is not determined by the Town. The Chair directed the question to Mr. Davison. Mr. Davison reaffirmed that the abatement application deadline is set by state law and further added that because February 1 falls on a Saturday and because Town Hall is closed, the deadline by statute automatically falls on the next business day that Town Hall is open which is February 3. He also stated that if the abatement application is mailed through Untied State Postal Service that if it is postmarked by February 3, 2025, that it would be considered filed on time regardless of when the mailing is received by the Town, but the mailing must be with the USPS. He also stated that the application can be submitted electronically via email by February 3 and would be considered filed on time. Mr. Davison informed the Board that he consulted with the Department of Revenue about an extension and that an extension cannot be granted by the Town as it is set by statute. However, the Town does know which bills were incorrect, which was due to a mail merge issue by the printing company, and they were able to correct the effected tax bills and remail them. Because those bills essentially had incorrect assessments, the correcting and remailing of them was effectively a revised assessment, which gives those taxpayers 90 days (three months) from when the revised bill was mailed to apply for an abatement. Mr. Davison said that the Town will notify the taxpayers affected by the error of the new deadline to file an abatement application.

Chair Bulian asked what would happen if a taxpayer made payment with the incorrect bill. Mr. Davison said the Treasurer/Collector staff was monitoring payments so to ensure the payment is applied to the taxpayer's account. If the payment the taxpayer made was for more than the actual tax amount should have been, then they could be refunded the overage and if the payment was less than the actual tax amount due, the Treasurer/Collector's office would notify the taxpayer of the balance due. He said that because the billing problem was discovered and that the corrected bills were issued promptly there were not many payments received.

Public Comment Period: There were several individuals in attendance at the meeting and others joined online. The following individuals addressed the Board about the assessments, tax levy, and changes in the tax bills. Mr. Herb Tobin of 297 Marked Tree Road; Mr. Robert E Spence owner (Charles River View LLC) of 34 Central Avenue; Mr. John Negoshian of 1101 South Street; Mr. Conrad Ardine of 169 St. Mary Street.

New Business: None

Executive Session: The Chair asked for a **motion** to enter into executive session not to return to open session prior to adjournment to comply with the provisions of any general or special law [exception 7]; specifically, to discuss Real Estate and Personal Property exemption and/or abatement applications which are not open to public inspection (per M.G.L. Chapter 59, Section 60); to comply with the provisions of any general or special law; specifically, to discuss Returns of Property Held for Charitable Purposes which are not open to public inspection (per M.G.L. Chapter 59, Section 32); and to discuss strategy with respect to litigation [exception 3] if an open meeting may have a detrimental effect on the government's litigating position which was moved by Mr. Niden, seconded by Mr. Diener and passed unanimously (3-0) on a roll call vote.

Mr. Niden	Yes
Mr. Diener	Yes
Chair Bulian	Yes

The Board moved to executive session at 10:52 a.m.