Town of Needham
Board of Assessors
MEETING MINUTES

Date: **Thursday, March 13, 2025** Time: **9:30 AM** Location: **Town Hall Great Plain Room**

Board Members Attendance:		
Present:	John Bulian, Chair; Nichael Niden, Vice Chair; Michael Diener, Secretary	
Absent:		
Other Attendees:	David Davison	Deputy Town Manager/Director of Finance
	Nancy Martin	Assistant Director of Assessing
Notes prepared by:	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/85986059424**

Chair Bulian called the meeting to order at 9:30 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.

Public Comment Period: There were no comments.

Approve Minutes of Prior Meeting: There were no minutes to approve.

Taxpayer Appointments: None

Board Discussion: Mr. Niden said he heard from a taxpayer who stated they received an abatement notice and that they had 90 days to appeal the decision, but the taxpayer did not know what the revised assessment was. The Chair said the taxpayer should be informed of the original value, the revised value, the original tax, and the revised tax. Mr. Diener wondered if the information provided is limited and asked if the notice is a state form. Ms. Martin responded yes. Asked when the department sends out the notice, does it include a cover letter. Ms. Martin responded no, just the form is completed and sent out to the taxpayer. Mr. Niden asked if a cover letter could be sent. Ms. Martin said yes. Mr. Davison noted that preparing such letters would take more time to notify taxpayers of the Board's decision. The Board members understood. Mr. Davison said that the taxpayer must provide the original assessment information which that taxpayer should have and other information. If the taxpayer does not agree with the abatement granted and decides to appeal the decision of the Board a copy of the abatement certificate is to be attached to the application that is filed with the ATB. All agreed that it would be helpful for the taxpayer to be provided with the information. Ms. Martin noted that the staff does explain this all to the taxpayer. Asked how many calls the office has received thus far about Board decisions, Ms. Martin said none, but said that only 16 notices have been sent out so far. She was asked how calls were received after the abatement notices went out last year. She did not recall, but said only about 10 abatements were granted last year.

Mr. Davison updated the Board that the local option affordable housing tax credit program which was reviewed with the board at a prior meeting may not move forward to Town Meeting this year. Upon further research it was found that no community has adopted the program. Mr. Davison said that one other community is considering adopting so he reached out to discuss it with them. They found that although with good intentions, the program is problematic and may not help the intended taxpayers. The process of applying is also onerous which may require the tenants to provide copies of their tax returns to their landlords so that the landlord can file for the exemption. An unintended consequence of the program is a one size fits all, which seems to benefit the large complex properties but not so much the small building (two and three family homes) landlords. Mr. Davison said it is possible that the state could revisit the language and address some of the concerns raised.

Executive Session: The Chair asked for a **motion** to enter into executive session and 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 9:44 a.m.

The Board **returned to open session** at 11:36 a.m. Mr. Niden had excused himself at 11:35 a.m. from the executive session and was not able to attend the return to the open session of the meeting.

Result of votes taken during executive session. The Chair asked Mr. Davison to announce the results. Mr. Davison reported the following:

72 Mayflower Road	On Hold
40 Arbor Street (Personal Property Tax)	On Hold
34 Alder Brook Lane	Board voted to approve an abatement (assessment reduced $77,910 land adjustment)
25 John Street	Board voted to approve an abatement (assessment reduced $44,400 condition)
22 Bonwood Road	Board voted to approve an abatement (assessment reduced $92,800 condition)
45 Homsy Lane	Board voted to approve an abatement (assessment reduced $37,200 land adjustment)
20 Dawson Drive	Board voted to approve an abatement (assessment reduced $283,100 grade)
204 Maple Street	Board voted to approve an abatement (assessment reduced $133,800 condition)
40 Sherman Street	Board voted to approve an abatement (assessment reduced $105,000 TN adjustment)
1617 Great Plain Avenue	Board voted to approve an abatement (assessment reduced $79,100 land adjustment)
1625 Great Plain Avenue	Board voted to approve an abatement (assessment reduced $119,300 land adjustment)

210 Hillside Avenue #17 Board voted to approve an abatement (assessment reduced $113,500 administrative error)
100 Rosemary #215 Board voted to approve an abatement (assessment reduced $371,000 administrative error)
108 Sachem Road Board voted to approve an abatement (assessment reduced $2,600 administrative error)
34 Sunset Road Board voted to approve an abatement (assessment reduced $12,700 administrative error)
900 Greendale Avenue #9 Board voted to approve an abatement (assessment reduced $362,200 administrative error)

51 Booth Street Board voted to deny (fairly assessed)
14 Maple Place Board voted to deny (fairly assessed)
172 Meetinghouse Board voted to deny (fairly assessed)

57 Ware Road Board voted to approve an abatement (assessment reduced $305,000 grade)

It was noted that the next meeting is scheduled for Thursday, March 20, 2025.

Mr. Diener moved that the Board adjourn the meeting, seconded by Mr. Bulian, which was passed unanimously by 2-0 vote at 11:39 a.m.

Approved 05/15/2025