

Town of Nahant
Joint Meeting of the Board of Selectmen and Board of Assessors
Tax Classification Hearing
Meeting Minutes

Tuesday September 10, 2024 at 6:30pm via ZOOM

Joshua A. Antrim, Chairman, Eugene Canty, Vice Chairman

Robert Tibbo, Recording Secretary, Antonio Barletta, Town Administrator

Attendance: Joshua A. Antrim (JA), Eugene Canty (GC), Robert Tibbo (RT), Antonio Barletta (TA)

1. Meeting Opening

JA: opened the meeting at 6:32pm

2. Opening Comments

3. Tax Classification Hearing with Board of Assessors

David Hunt (Board of Assessors): Motioned to open the Board of Assessors hearing.

JA: "I move that the Board of Selectmen with the Board of Assessors open the tax classification hearing".

GC: seconded the motion

Roll call vote: BOS all in favor

Roll call vote Board of Assessors: David Hunt (yes), Kathryn Sherber (yes), Sheila Hambleton (yes)

Sheila Hambleton: The purpose of this hearing is to allow tax payers the opportunity to present their views on whether or not residential, commercial, industrial, open space and personal property should be taxed with one rate for all property classes or to use different tax rates for different classes of property. The hearing will include the presentation by the Assessor and Board of Assessors. At the conclusion of the hearing the BOS will determine whether or not one tax rate should be applied for the FY25 tax rate. Currently the town taxes are a single tax rate for all property classes. In addition the BOS will determine whether or not to allow exemptions for small commercial businesses and owner occupied residential properties.

a. Vote to Approve a Single Tax Rate

b. Votes on Exemption

c. Board of Assessors announce excess levy capacity

MOTION JA: "I move that the Board of Selectmen vote to approve a Residential Factor of "1" and not adopt the following: a residential exemption, a Small Commercial Exemption, a Senior Means Tested Exemption, and not grant a discount for Open Space for fiscal year 2025. And that the Assessors have informed the Board that the excess levy capacity for the current fiscal year is calculated as \$ 8,767.20.

GC: seconded the motion

JA: opened up the hearing for the public to comment and ask questions

RT: Asked why we tax all properties classes the same?

Sheila Hambleton: Almost 97% is residential property and the rest make up about 2.5%. So lifting the tax burden from 97% of your tax bills to less than 3% of the tax bills would be a huge amount for the residents to gain a little amount because of the number of bills.

Jeff Lewis (6 Ellsworth Rd): Asked a question about new construction and the assessed value.

Roll call vote: BOS all in favor

Roll call vote Board of Assessors: David Hunt (yes), Kathryn Sherber (yes), Sheila Hambleton (yes) Ted Costigan (yes)

MOTION TO CLOSE HEARING: RT: I move that the Board of Selectmen and Board of Assessors close the FY2025 Tax Classification Hearing”

GC: seconded the motion

Roll call vote: BOS all in favor

Roll call vote Board of Assessors: David Hunt (yes), Kathryn Sherber (yes), Sheila Hambleton (yes) Ted Costigan (yes)

4. New Business

a. Vote on Liens – Unpaid FY24 Water/Sewer bills will be liened to Real Estate

MOTION RT: I move that the Board of Selectmen vote to approve committing to the Board of Assessors unpaid FY24 unpaid utility and rubbish accounts in the amount of \$129,707.90 as presented by the Treasurer/Collector to be added to the annual tax as a municipal charges lien to be subject to the provisions of the law relative to interest on taxes.”

GC: seconded the motion

Jeff Lewis (6 Ellsworth Rd): Asked how many accounts are being liened and if there are any repeats from last year. What if this gets added to next year’s tax bill and goes out to the bank, and becomes part of the annual tax deduction. Some may use it as a means of financing for annual property taxes.

Roll call vote: all in favor

5. Adjourn

RT: Made a motion to adjourn

GC: seconded the motion

Roll call vote: all in favor

Meeting adjourned at 7:17pm on Wednesday September 17, 2024

Meeting Minutes prepared by Administrative Assistant Kristin Taylor on Friday September 27, 2024

Meeting Minutes approved by the Board of Selectmen on the 2nd day of October 2024