

Board of Selectmen
Tax Hearing December 4, 2023

In attendance: David Dufresne, Chair; Rich Eichacker, Vice-Chair; Derick Veliz, Clerk; Jim Ferrera, Town Administrator; Karen Dusty, Administrative Assistant

Open Meeting: 7:15 PM

Pledge of Allegiance:

Mr. Dufresne read the opening statement for the Tax Hearing *"the Warren Select Board will conduct a tax classification hearing on Monday, December 4, 2023, at 7:15 PM, at the Shepard Municipal Building, 48 High Street, Warren. At the hearing, the Select Board will consider tax policy options including (1) whether to have a single or split tax rate and (2) whether to adopt an open space discount, a residential exemption, and a small commercial exemption. The Select Board will receive comments from interested taxpayers at the hearing, or taxpayers may provide written comments sent to PO Box 609, Warren MA 01083."*

Mr. Dufresne turned the time over to the Board of Assessor. Ms. O'Brien proceeded to present her Power Point presentation (see attached). All of the questions from the audience were answered.

Mr. Dufresne made a motion to close the public hearing and schedule a vote on the Fiscal Year 2024, 2nd by Mr. Veliz, all in favor, passed unanimously.

Open Space Discount: Mr. Eichacker made a motion to take no action relative to the adoption of an Open Space Discount for fiscal year 2024, 2nd by Mr. Veliz, all in favor, passed unanimously.

Residential Exemption: Mr. Eichacker made a motion to take no action relative to the adoption of Residential Exemption for fiscal year 2024, 2nd by Mr. Veliz, all in favor, passed unanimously.

Small Commercial Exemption: Mr. Eichacker made a motion to take no action relative to the adoption of a Small Commercial Exemption for fiscal year 2024, 2nd by Mr. Veliz, all in favor, passed unanimously.

Residential Factor: Mr. Eichacker made a motion to adopt a Residential Factor of 1, 2nd by Mr. Veliz, all in favor, passed unanimously.

Adjourn to the next meeting: Mr. Eichacker made a motion to close the meeting, 2nd by Mr. Veliz, all in favor, passed unanimously.

Respectfully submitted by

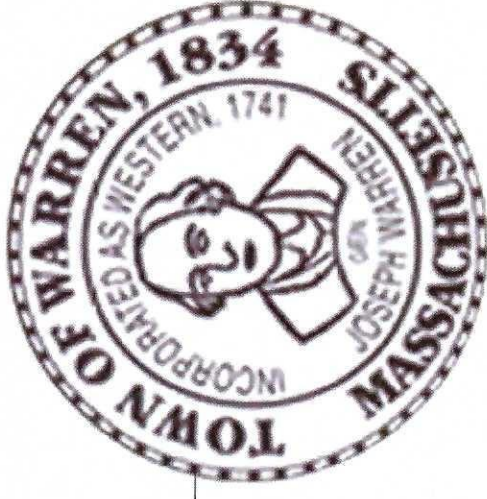
Karen Dusty, Administrative Assistant



Rich Eichacker, Vice-Chair

TAX CLASSIFICATION HEARING

**BOARD OF ASSESSORS
TOWN OF WARREN
DECEMBER 4, 2023**



AT WHAT RATIO IS PROPERTY ASSESSED?

100% of full and fair cash value

WHAT DOES 100% OF FULL AND FAIR CASH VALUE MEAN?

The courts have defined this phrase to mean “current market value.” Thus, in determining value, the Assessors seek to approximate what property would sell for on the open market, with an acceptable range of error

WHAT TECHNIQUE IS USED TO VALUE MY PROPERTY FOR ASSESSMENT PURPOSES?

Mass Appraisal is utilized for local property valuation.

Mass appraisal is defined as the use of standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably.

It is the process of valuing a group of properties as of a given date, using common data, employing standardized methods and conducting statistical tests to ensure uniformity and equity in the valuations.

Assessors use mass appraisal procedures and techniques when determining the fair cash value of properties in their municipalities.

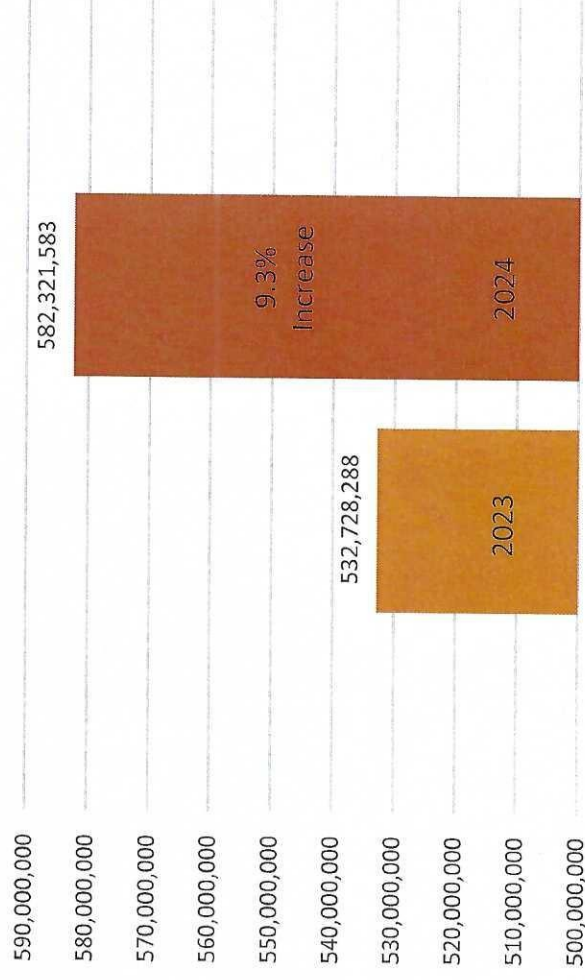
HOW DO I CHECK THE VALUATION OF A PROPERTY?

**There is a listing in the Assessor's
Office with the property location or
you may self retrieve this
information from the Town website
(warren@ma.gov)**

PROPERTY CLASSES

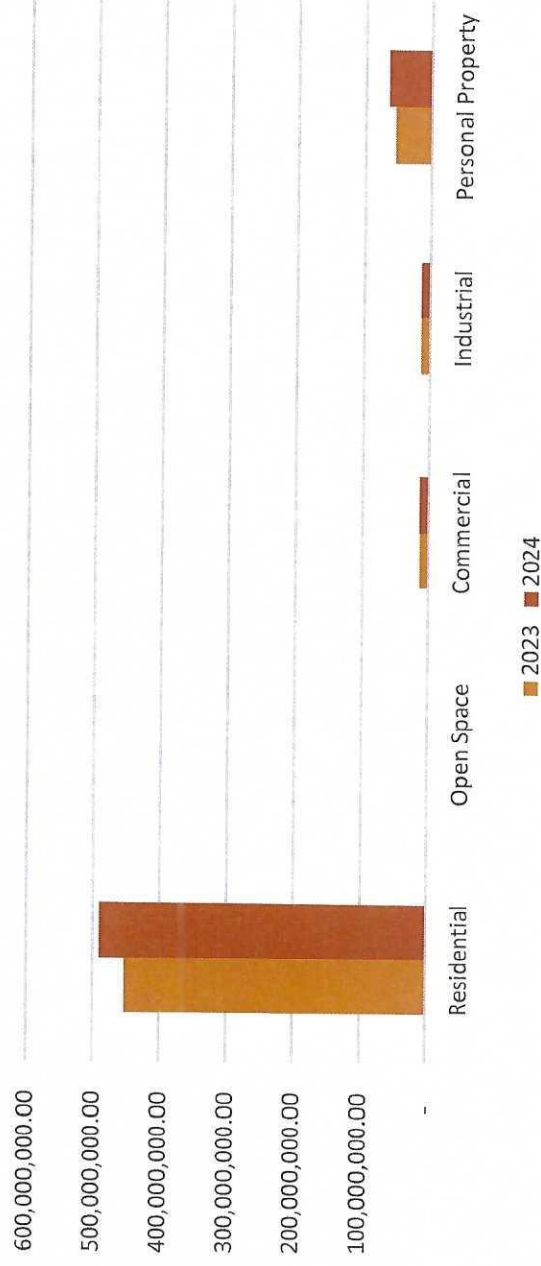
1.	Residential	Class 100
2.	Open Space	Class 200
3.	Commercial	Class 300
4.	Industrial	Class 400
5.	Personal Property	Class 500
6.	Forest	Class 600
7.	Agricultural	Class 700
8.	Recreational	Class 800

CHANGES IN OVERALL VALUES



2024 Exempt Parcel Count 105 with a Value of \$38,846,100
2023 Exempt Parcel Count 106 with a Value of \$39,511,900

CHANGES IN VALUES BY CLASS



Residential = 8.4% increase

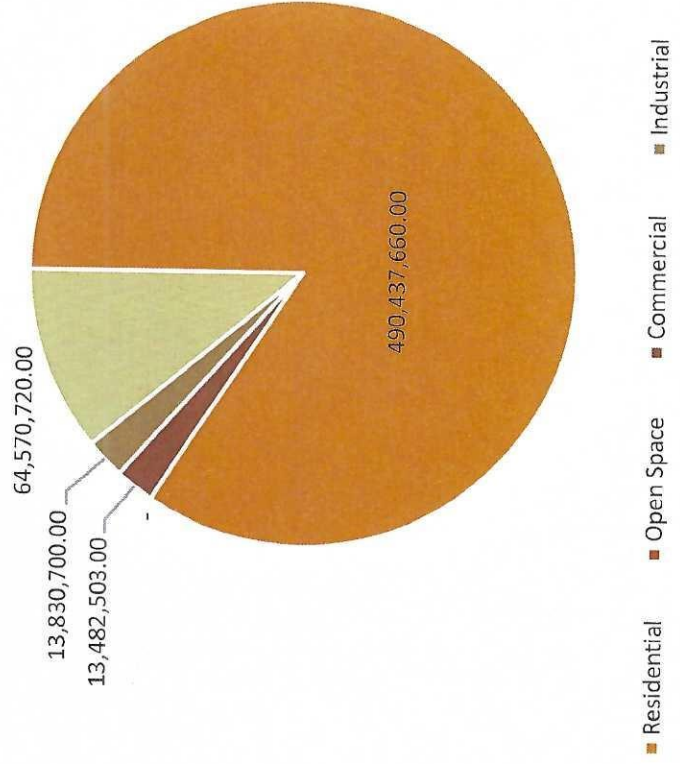
Open Space = 0% (No Open Space in Warren)

Commercial = 7.283%

Personal Property = 18.207%

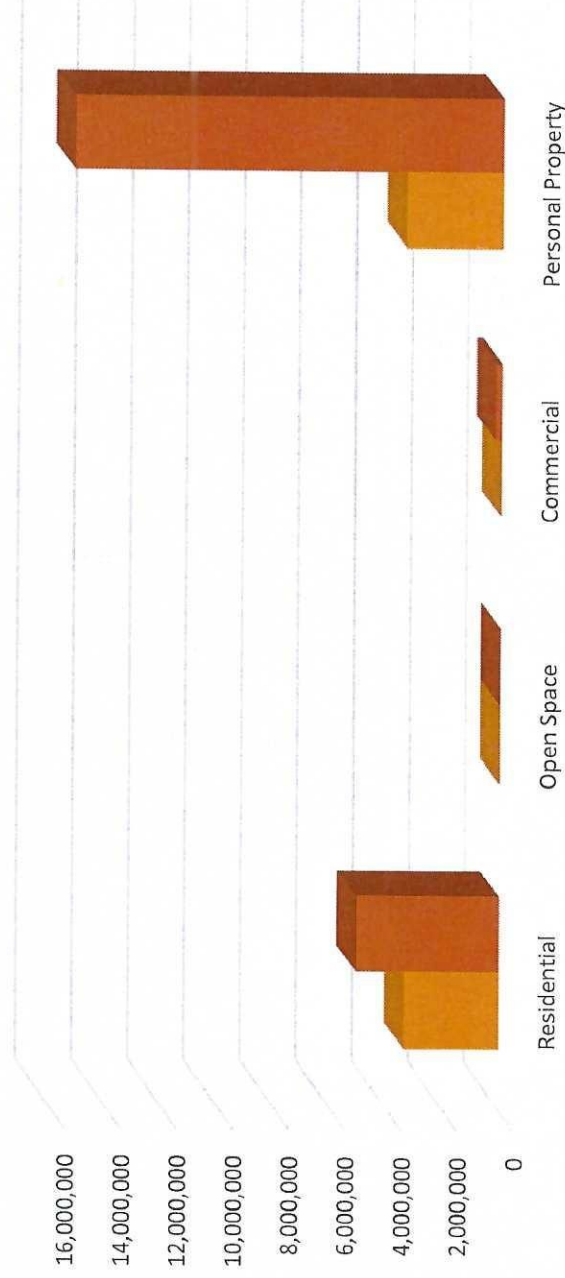
VALUE BREAKDOWN

2024



NEW GROWTH FY 2024

New Growth



Residential = 51% increase
Open Space = 0% increase (No Open Space in Warren)
Commercial = 100% (No Commercial Growth previous year)
Personal Property = 64%

New Growth 2nd highest since 2002

MOTIONS TO BE READ AND VOTED ON

Move to take no action relative to the adoption of an Open Space Discount for fiscal year 2024

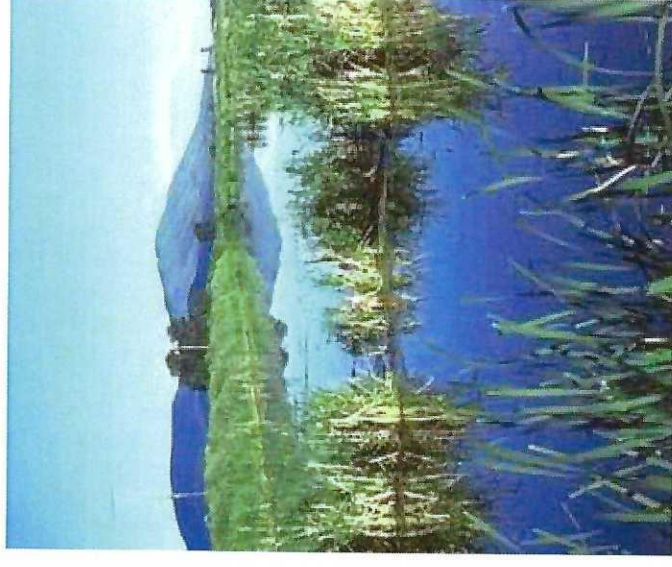
Move to take no action relative to the adoption of a Residential Exemption for fiscal year 2024

Move to take no action relative to the adoption of a Small Commercial Exemption for fiscal year 2024

Move to adopt a Residential Factor of 1

OPEN SPACE DISCOUNT

**There is no land classified as
Open Space in the Town of
Warren**



RESIDENTIAL EXEMPTION

Only impacts the Residential class of property owners and does not affect the Open Space and Commercial, Industrial, Personal Property (CIP) classes of property.

Property owners domiciled in the community could receive an exemption from the assessed value of their property of up to 35% of the average assessed value of all the residential properties.

It will increase the tax burden on all non-residents in the community as well as the owners of all vacant land and apartment building properties. It will also increase the tax burden on residents entitled to the exemption if their valuation is above a certain level.

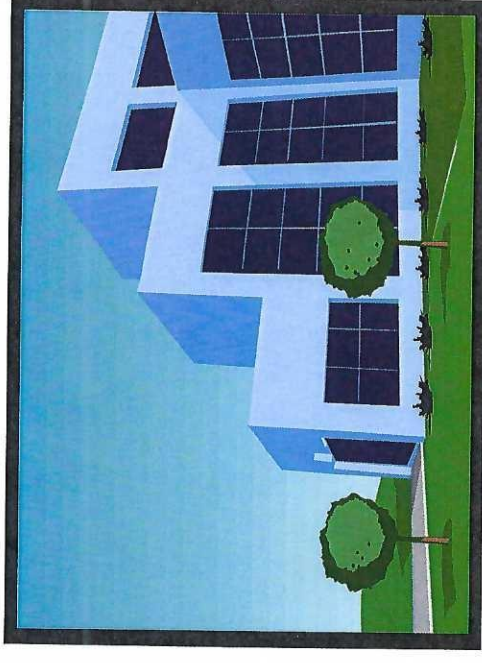
It will decrease the taxes on residents up to a specific assessment level.

SMALL COMMERCIAL DISCOUNT

Exemption to owners of commercial property valued at less than \$1,000,000 and occupied by business with less than ten employees.

Maximum amount of the exemption is 10% of the assessed value of the qualified property.

Adoption would result in higher tax rate for all Commercial and Industrial properties but would not affect the Residential, Open Space, or Personal Property classes of property.



RESIDENTIAL FACTOR OF 1

<u>Fiscal Year</u>	<u>Residential</u>	<u>Open Space</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Personal Property</u>
2020	\$17.16	\$0.00	\$17.16	\$17.16	\$17.16
2021	\$15.96	\$0.00	\$15.96	\$15.96	\$15.96
2022	\$15.56	\$0.00	\$15.56	\$15.56	\$15.56
2023	\$15.80	\$0.00	\$15.80	\$15.80	\$15.80

Historically, Warren has kept a single tax rate.
Taxation of all property at the same rate.



BOARD OF SELECTMEN MEETING

CHARLES E. SHEPARD MUNICIPAL BUILDING

DATE: _____

Attendee: Mr William Kenyon

Attendee: Mrs William Kenyon

Attendee: Beverly Saltys

Attendee: Tracey Maynor

Attendee: Brian Martin

Attendee: Ray Kopacko

Attendee: Karen Kelly-Harvey

Attendee: Betty-Lo O'Brien

Attendee: Paula B Keefe

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