

Board of Assessors Open Meeting

September 12, 2023 – 4:00pm

Assessors Office, Orleans Town Hall, 19 School Rd, Orleans, MA, 02653

23 OCT 18 9:56AM
Jeffrey Hagen
ORLEANS TOWN CLERK

MKT
CPL
JL

The motion was made and seconded to begin the open meeting at 4:00 pm.

Present: Julia Lee, Maryann Tagliaferri, Anthony Cincotta, Board Members. Brad Hinote, Assessor.

Motor Vehicle Abatements

2023 – The Board approved 19 abatements, totaling \$2,425.01. Unanimous, 3-0.

2023 Motor Vehicle Excise, Commitment #5

The Board approved 242 motor vehicle excise commitments, totaling \$37,110.89. Unanimous, 3-0.

Uncollectible Personal Property

The Board approved abatements for five FY2018 personal property tax bills, totaling \$101.38. Unanimous, 3-0.

Approval of Minutes

The Board approved the minutes from the Board of Assessors meeting held August 8, 2023. Unanimous, 3-0.

Discussion of Religious Exemptions for Real Property under MGL Ch 59, Sec 5, Cl 3, 10, 11

Brad asked the Board for guidance with respect to exemptions for real property owned by religious organizations. Brad presented two single-family homes owned by a local religious organization (129 Rock Harbor Rd and 20 Zion Way) that are used religiously *and* rented to the public as weekly short-term vacation rentals during the summer. Brad included listings showing the weeks they were booked and the rates between Memorial Day and Labor Day. Brad then mentioned that he'd been in touch with the Dept. of Revenue's Municipal Law Bureau. The Bureau stated that a religious organization need only demonstrate that the *dominant use* of the property supports their religious mission. Julia asked what they used the buildings for the rest of the year as, and Brad stated that the group uses it for housing for guests and employees and religious retreats for most of the year. Anthony said that it appears the dominant use is still religious. All Board members agreed. No vote was taken, but all three Board members agreed that use of properties by 3ABC-exempt organizations should be watched closely.

A motion was made and seconded to adjourn the meeting at 4:15pm.

Respectfully submitted,

Micah Gilmore