



APPROVED

**LANCASTER SELECT BOARD
Regular Meeting Minutes
of Monday, February 5, 2024, 6:00 P.M.
Prescott Building, Nashaway Room, and via ZOOM**

ZOOM: <https://us02web.zoom.us/j/89783943212>

Meeting ID 897 8394 3212

I. CALL TO ORDER

Select Board Chair Stephen Kerrigan called the meeting to order at 6:02PM and advised that the meeting was being recorded and broadcast via ZOOM and via Sterling-Lancaster Cable Television.

Additional materials for Select Board meetings are available at <https://www.ci.lancaster.ma.us/administration-select-board> > Meeting Materials.

Roll call vote taken, Jason A. Allison, present (via Zoom), Alexandra W. Turner, present, Stephen J. Kerrigan, present. Also present, Kate Hodges, Town Administrator.

*** *Note that several agenda items were taken out of order.* ***

II. APPROVAL OF MEETING MINUTES

Review and take action on the Select Board's Regular Meeting Minutes of January 22, 2024 and January 29, 2024.

Ms. Turner moved to approve the minutes of January 22, 2024 and January 29, 2024. Mr. Allison seconded. *Vote taken, Jason A. Allison, Aye; Alexandra W. Turner, Aye; Stephen J. Kerrigan, Aye. Motion passed. [3-0-0].*

III. SCHEDULED APPEARANCES & PUBLIC HEARINGS

6:05 PM Petition for Pole and Wire Locations

Under the provisions of Chapter 166, Section 22 of the General Laws, and any additions thereto or amendments thereof, a Public Hearing is scheduled for Monday, February 5, 2024 at 6:05 pm in the Nashaway Meeting Room located on the second floor of the Prescott Building, 701 Main Street, Lancaster, MA and Zoom

<https://us02web.zoom.us/j/89783943212?pwd=Syt3RkpKNGVpaWdXdU9aSO1mQk4wUT09>

to consider a petition submitted by Massachusetts Electric Company dba National Grid, requests permission to locate poles, wires, and fixtures, including the necessary sustaining and protecting fixtures, along and across the following public way:

Seven Bridge Road – National Grid to install 1 SO Pole on Seven Bridge Road beginning at a point approximately 600 feet northwest of the centerline of the intersection of Creamery Rd and continuing approximately 600 feet in a northwest direction. Installing 1 SO Pole #3-1 approximately 600 feet from the intersection of Creamery Rd.

Ms. Turner moved to open the Public Hearing, reading the notice above into the record. Mr. Allison seconded the motion. *Vote taken, Jason A. Allison, Aye; Alexandra W. Turner, Aye; Stephen J. Kerrigan, Aye. Motion passed; Public Hearing opened. [3-0-0].*

Mr. Kerrigan recognized Javier Morales, representing National Grid. Mr. Morales explained that the pole is needed to provide service to a new home being built at this location. Ms. Turner asked if tree cutting was needed to install the pole. Mr. Morales explained that minimal brush cutting is required; it is located between two large trees to prevent cutting trees. No other questions were heard from the Board or from the public.

Ms. Turner moved to approve the pole installation. Mr. Allison seconded. *Vote taken, Jason A. Allison, Aye; Alexandra W. Turner, Aye; Stephen J. Kerrigan, Aye. Motion passed. [3-0-0].*

IV. BOARDS, COMMITTEES & DEPARTMENT REPORTS

- Tax Fairness Committee Update

Mr. Kerrigan welcomed the Chair of the Tax Fairness Committee, Roy Rezac, 125 Harvard Road. Several members of the Committee were also present. Mr. Rezac presented their 3-month Progress Report using a PowerPoint presentation (**attached**). In new news, the Governor announced on January 19, 2024, a statewide initiative to assist communities with senior tax incentives, although no details are yet available.

The Committee recommends that they table action until Summer to see what action the State is going to take. Mr. Kerrigan suggested that if the State has not acted in the next couple of weeks, there will be no other action during this legislative session. In his opinion, any action by the State could take several years. The Committee does not believe they have enough data to propose a solution in time for the upcoming Annual Town Meeting, although they have some suggestions for interim solutions. It was noted that of the eight towns in Massachusetts that currently have an SME (Senior Means-Tested Exemption), all eight have an average home value more than 150% than the average home value in Lancaster. The data collected has created more questions for the Tax Fairness Committee.

The Committee proposes to strongly promote the Massachusetts Circuit Breaker Tax Credit, and would like to issue a Call to Action for Seniors to investigate this option. Mr. Rezac thanked all those involved with the Committee's work thus far.

Ms. Turner stated that other groups, not over 65, might also be considered for some means-testing for tax fairness. Mr. Rezac stated that current SME programs piggyback off the Circuit Breaker program and only address age 65+. Discussion about other groups has been tabled. Mr. Kerrigan would like to see other groups considered for Lancaster. Unidentified Committee members in the audience spoke to their need for additional information in order to develop and recommend a program. Some discussion was held, with participation from Kelly Dolan, Health & Human Services Director, about how to communicate information about the Circuit Breaker Program to Lancaster's seniors.

- Thayer Memorial Library Trustees

This item has been postponed; the Library Trustees are waiting for a Feasibility Study to be completed and delivered; following this they will meet with the Select Board.

V. PUBLIC COMMENT

Opportunity for the public to address their concerns, make comments, offer suggestions, or ask questions.

Mr. Kerrigan recognized Ralph Gifford, 861 George Hill Road. Mr. Gifford reminded people about the Black History Month Concert coming up at the College Church on February 17 at 5:30pm.

Mr. Kerrigan recognized Cara Sanford, 350 Bull Hill Road. Ms. Sanford asked the Select Board to consider issues raised in the September Engineering Report prior to renewing the Earth Removal Permit for PJ Keating.

VI. ADMINISTRATION, BUDGET, AND POLICY

- Select Board's acknowledgement of an Open Meeting Law Complaint filed by Russell Williston on January 23, 2024.

Mr. Kerrigan stated that the Complaint was filed because Mr. Williston alleges that the purpose of the Executive Session did not meet the requirements, and therefore the Select Board is acknowledging receipt of this Open Meeting Law Complaint. Ms. Turner asked why, since there have been many complaints from Mr. Williston and others, is this complaint being acknowledged. Mr. Kerrigan stated that Complaints are required to be acknowledged. Ms. Hodges advised that the Board needs to take an opinion on the matter. Mr. Kerrigan stated that he believes, as he believed at the time that he approved the agenda item, that it was within the Board's rights to consider the items in question in Executive Session. Mr. Kerrigan suggests that the Board's response might be that they re-affirm their position that it was the right position to take, and that the Executive Session of January 22 was proper. Mr. Allison made this motion; Ms. Turner seconded. Ms. Turner stated that at the time she had questioned whether or not the Board could do this since there was no formal litigation; certainly if there was formal litigation they could do so. Ms. Turner asked if this could be tabled until she could talk to the Attorney General's office. Some debate was held about Ms. Turner's understanding of the content of the Executive Session. Ms. Turner re-read (to herself) documentation regarding this Executive Session; she still felt that

there was no litigation. *Vote taken, Jason A. Allison, Aye; Alexandra W. Turner, No; Stephen J. Kerrigan, Aye. Motion passed. [2-1-0].*

- Town Clerk Announcements are available on the Town Website:
 - March 5, 2024 Presidential Primary Early Voting Hours
 - Open Seats for May 13, 2024 Annual Election. Nomination papers will be available on February 14.

VII. APPOINTMENTS AND RESIGNATIONS

Appointments

Commission on Disability – James George Peters, term to expire June 30, 2026
Council on Aging – Kendra Dickinson, term to expire June 30, 2026

Mr. Allison moved to appoint James George Peters to the Commission on Disability with term to expire June 30, 2026; Ms. Turner seconded. Ms. Turner noted it would be nice to have the candidates new to positions present to speak to the Select Board. *Vote taken, Jason A. Allison, Aye; Alexandra W. Turner, Aye; Stephen J. Kerrigan, Aye. Motion passed. [3-0-0].*

Ms. Turner moved to appoint Kendra Dickinson to the Council on Aging with term to expire June 30, 2026; Mr. Allison seconded. Ms. Turner asked Ms. Dickinson if she would like to speak; Ms. Dickinson looks forward to serving. *Vote taken, Jason A. Allison, Aye; Alexandra W. Turner, Aye; Stephen J. Kerrigan, Aye. Motion passed. [3-0-0].*

Resignations

Commission on Disability – Eugene Brazeau
Tax Fairness Committee – Denise Hurley
Zoning Board of Appeals – Matthew Mayo

Mr. Kerrigan acknowledged the resignations listed above, thanking the individuals for their service to Lancaster.

VIII. LICENSES AND PERMITS

Application for use of the Town Green/Gazebo
Applicant: Thayer Memorial Library
Date: February 23, 2024 Time: 3:30pm – 4:30pm

Ms. Turner moved to allow the Thayer Memorial Library to use the Town Green/Gazebo on February 23, 2024, from 3:30pm-4:30pm. Mr. Kerrigan seconded. *Vote taken, Jason A. Allison, Aye; Alexandra W. Turner, Aye; Stephen J. Kerrigan, Aye. Motion passed. [3-0-0].*

X. COMMUNICATIONS

- Town Offices will be closed Monday, February 19, 2024 in observance of Presidents' Day
- Next Select Board meetings will be held on Mondays, February 12 (via Zoom only) and March 4, 2024.
- Miscellaneous Correspondence and Memorandums

Ms. Turner asked that documentation regarding PJ Keating be included on a future agenda. Ms. Hodges stated that this is already scheduled for discussion on March 4.

Ms. Turner asked for an update on land transfers; Ms. Hodges explained that it has been completed and that the Select Board will vote on this on the 12th. Further ratification will be needed at the Annual Town Meeting.

IX. ADJOURNMENT

Ms. Turner moved to adjourn the meeting. Mr. Kerrigan seconded. Mr. Allison had left previously. *Vote taken, Alexandra W. Turner, Aye; Stephen J. Kerrigan, Aye. Motion passed; meeting adjourned. [2-0-0].*

Respectfully submitted,

Kathleen Rocco
Executive Assistant

APPROVED

Alexandra W. Turner, Clerk

Three-Month Progress Report
of
the Tax Fairness Committee
to
Lancaster Select Board

October 25, 2023 – January 24, 2024
Presented February 5, 2024

On behalf of the Committee
Roy Rezac, Chair
V2.3

Introduction and Outline

i. Mission Statement Review,
Background, and Late-Breaking
News

ii. Research, Investigations, and
Determinations

iii. Near Term Proposal

iv. Our process

v. Summary

Mission Statement

May, 2023 ATM
Article 16

“To see if the Town will vote to direct the Select Board to create an Ad Hoc Committee entitled the Tax Fairness Committee, duly appointed by the Select Board, to

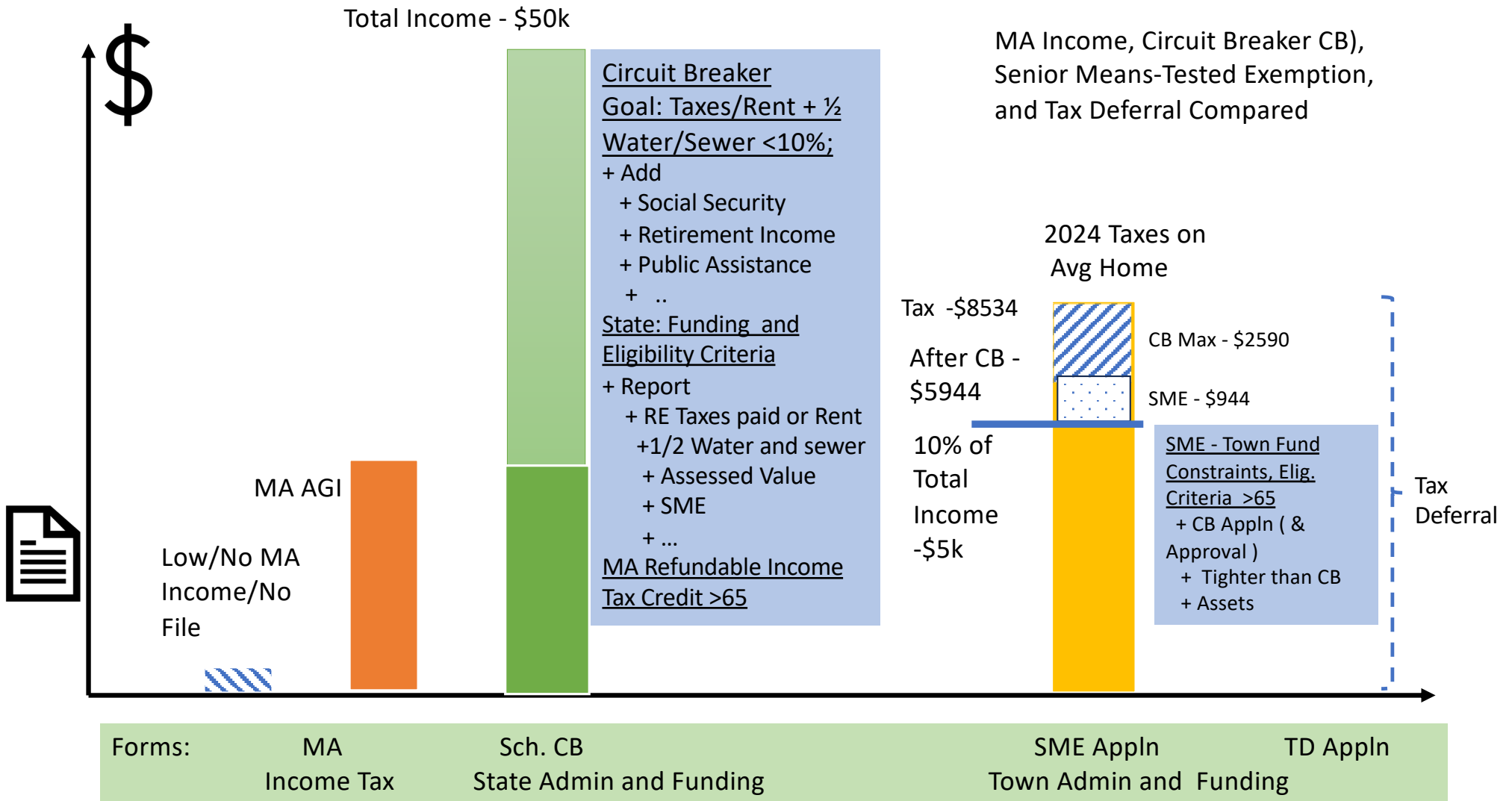
- i. consider and review
 - (a) the fair allocation of property tax burdens in Lancaster, and
 - (b) the impacts of Lancaster’s property taxes with respect to those residents and persons over the age of 65, and
2. explore the creation of a Senior Means-Tested Property Tax Exemption program; or any other action relative thereto.”


Two aspects:

1. Real Estate Tax Fairness
2. Senior Mean-Tested Exemption (SME)

Background, and Late- Breaking News


1. First Committee meeting 10/25/23
2. SME Problem statement – help keep Seniors from moving out of town due to increased taxes.
3. Due to
 1. SME implementation timeline (~ 2+ years at best)
 2. Urgency due to recent and projected tax increases
 3. SME implementation requires multiple affirmative town/legislative votes
 4. Upcoming ATM, 5/24,
 5. We
 1. Prioritized SME investigation over Tax Fairness
 1. Could we develop a well-thought-through and supported SME proposal for 5/24 ATM?
 2. Doing SME right/well was always the top priority for SME.
4. Late Breaking News – 1/19/24 The Governor is proposing a state-wide framework for Town SME programs. TBD – SME work paused.





TFC Research


Do SME Well and Timely

- Doing SME Right/well-thought-through and /supported is top priority.
 - If possible, develop SME proposal for 5/24 ATM.
 - Avoid making a 2+ year process into a 3+ year process
 - Paused Now
- 



TFC Research

Benefits for Seniors remaining in their homes

- Beneficial for Seniors remaining in their homes as long as is practical
 - To Seniors
 - Social, emotional, relational, physical, financial benefits
 - To Community
 - Social, emotional, relational
 - To the Town and taxpayers
 - avoid increased Educational Costs
- 

TFC Research

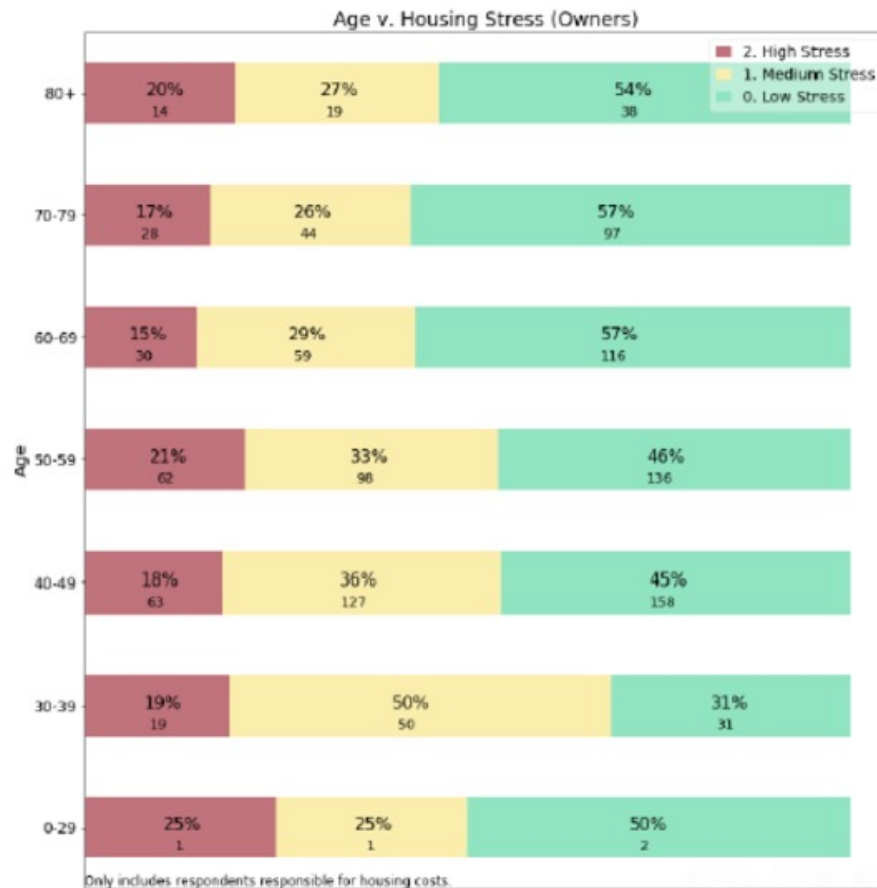
Why do Seniors Move?

- Why do Seniors generally move from their homes?
- Increased care needs
- Mobility issues
- Move Closer to family – care needs, connection, ..
- Cost of care, house – operations (utilities, repairs, taxes, etc.), ...
- 70% will require long- term care; some will move in with family.
- Down-sizing/moving when kids out of school to avoid high education taxes/ Move to Warmer Climate; "People with a Move Plan"
- **Care Needs necessitate the move**

TFC Research

High Housing
Financial Stress is
about the same at
20% across all Age
Groups

3. The Lexington MA data (2019) showing that Seniors (at least in Lexington where they did a survey) have about the same level of (cost of) Housing Stress as other age groups (about 20% across all age groups). (1/2/24)



TFC Research

Comparative Senior Financial Status

1. Seniors – as a group – are not more financially stressed regarding housing costs than other age groups.

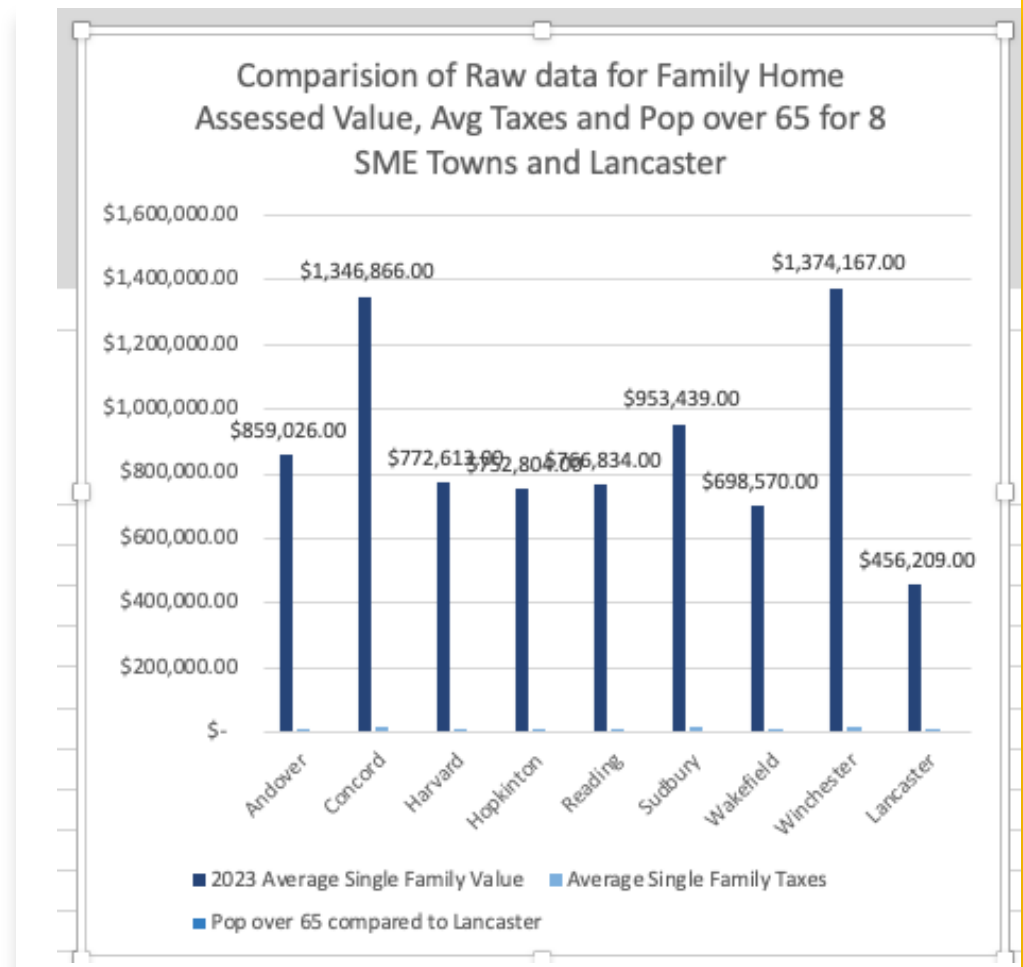
2. Questions

- How many in Lancaster would really benefit from an SME? How to gather data?
 - Conduct a Lancaster survey
 - Talk to Lexington
 - Obtain information from other towns

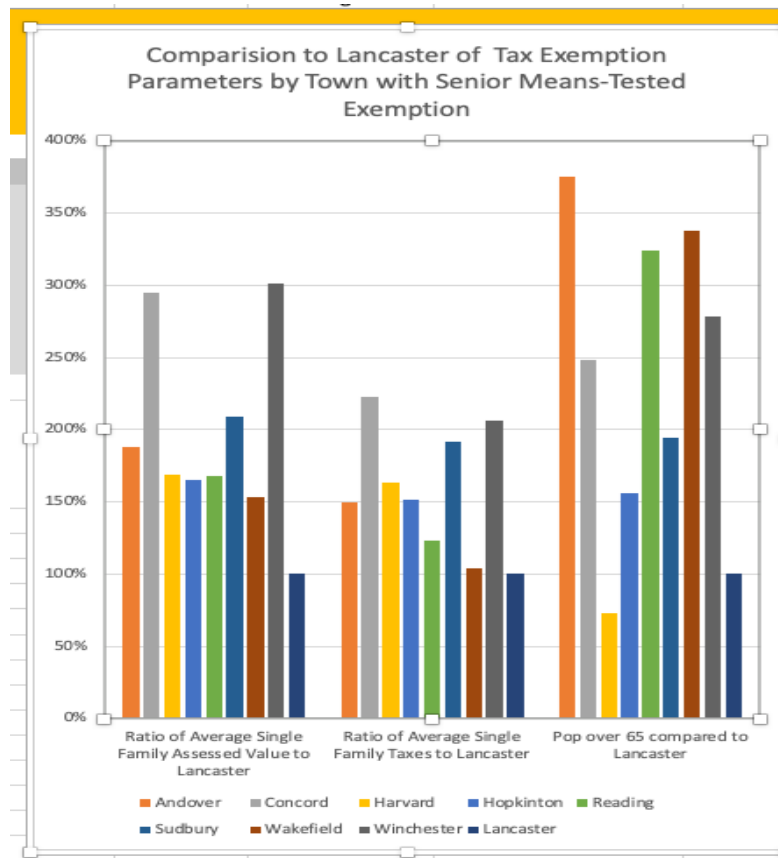
TFC Research

What can we learn from 8 Towns that have implemented an SME?

- Obtained and read their documents
- Researched their SME Parameters
- What can we learn from characteristics of those towns?



What can we learn from Normalizing (Lancaster as 100%) and Comparing selected Financial and Demographic Parameters of 8 Current towns with SME Programs with Lancaster



Observations about Financial and Demographic Information


Of the 8 towns with current SME Programs,

1. All 8 have an Average Home Assessed Value of more than 150% of Lancaster's.
2. 6 of 8 have Average Taxes more than 150% of Lancaster's.
 1. The two closest are Wakefield (104%) and Reading (122%)
3. 7 of 8 have Senior Populations (over 65) more than 150% of Lancaster's
 1. Only Harvard's is smaller

Tax Fairness Committee had formulated questions to understand this data and its implications.

- On Hold, pending the Governor's recent Proposal

TFC Research



Lancaster has different
Financial/Demographic
characteristics than 8 current
SME towns

Comparison to Current SME Towns

- Lancaster has
 - Lower home values
 - Lower taxes
 - Fewer Seniors

Investigate by

Questions to these towns

Lancaster Survey

Info from CB filing process (if possible)

Proposal
Promote the MA Circuit Breaker Tax Credit

Maximum Eligibility - Owners and renters are eligible

Max check \$2590 for 2023 tax filing

Retroactive for three years, up to ~\$6,110

No cost to Lancaster, but significant and rapid benefit to Seniors

Apply by April 14, 2024, for 2020, for maximum benefit

Working with COA, LCC, HHS to promote

Proposal

Promote the MA Circuit Breaker Tax Credit

Why are we making this proposal now?

1. Immediately Implementable
2. Broadly applicable (Owners and Renters)
3. Provides real financial benefit now

Call to Action - for Seniors

- Seniors
 - Have you filed your MA Income Tax Schedule CB for the last 3 years?
 - If yes, great!
 - If No or Not Sure
 - Then call your tax preparer soon (deadline to file by 4/14/24) and ask
 - Have you filed a MA Income Tax Schedule CB for me for the last 3 years?
 - If not, please do so asap to meet 4/14/24 deadline.
 - If don't have a Tax Preparer, contact LCC, and they will make referral.
 - Filing CB Schedule could be worth (0 - \$6110) for 4 years (2020 – 2023)
 - Ref. – Circuit Breaker Videos 2; 1. short, 2. more detailed
<https://www.youtube.com/watch?v=6CJOfKwyXj8>

Call to Action – for Family/ Friends of Seniors/(Everyone)

- Call/email Senior Family Member/Senior Friends and ask
 - Have you filed the MA Income Tax Schedule CB for the last 3 years?
 - If yes, great!
 - If No or Not Sure
 - Then call your tax preparer soon (deadline to file by 4/14/24) and ask
 - Have you filed the MA Income Tax Schedule CB for me for the last 3 years?
 - If not, please do so asap to meet 4/14/24 deadline.
 - Filing CB form could be worth (0 - \$6110) for 4 years (2020 – 2023)
 - If they don't have a Tax Preparer, contact LCC, and they will make referral,
 - Ask them to call/email others
 - Ref. – Circuit Breaker Videos 2; 1. short, 2. more detailed
<https://www.youtube.com/watch?v=6CJOOfKwyXj8>

Tax Fairness Committee Process

Good/Willing to Work Committee Members – Debra Sanders, Denise Hurley (10/23 – 1/24), Dick Trussell, Haidee LeClaire, Shelia Casey, Susan Munyon, Roy Rezac.	Broad Charter – do the right thing by the town in areas of SME and Tax Fairness	Learn from Other – 8 towns that have implemented an SME
Good process leads to good results	Do fact-based research/analysis of the problem/proposal to address.	Understand Lancaster's problem before we implement a solution.
Our meeting process Consider other sides to issue and other points of view Respect others	Working groups - 7 members enables working groups of up to 3. Divide and conquer	Help we have received from others Kate Hodges, Kelly Dolan and Caitlin Roy, COA, Lancaster Town Employees (Kathi Rocco, Mandy Cannon, Jill Hazelrigg, Bobbi Jo Williams, Marcia Sands, ...) Others - Kendra Dickinson, Nikki Kanis

Next Steps for Tax Fairness Committee

- Work with COA, HHS, LCC on CB program education, communication and Implementation
- Tax Fairness – begin discussions – generally, in Lancaster
- Tax deferral investigation
- SME analysis on hold pending Governor's proposal

Summary

Based on the broad Mission given to TFC, we have

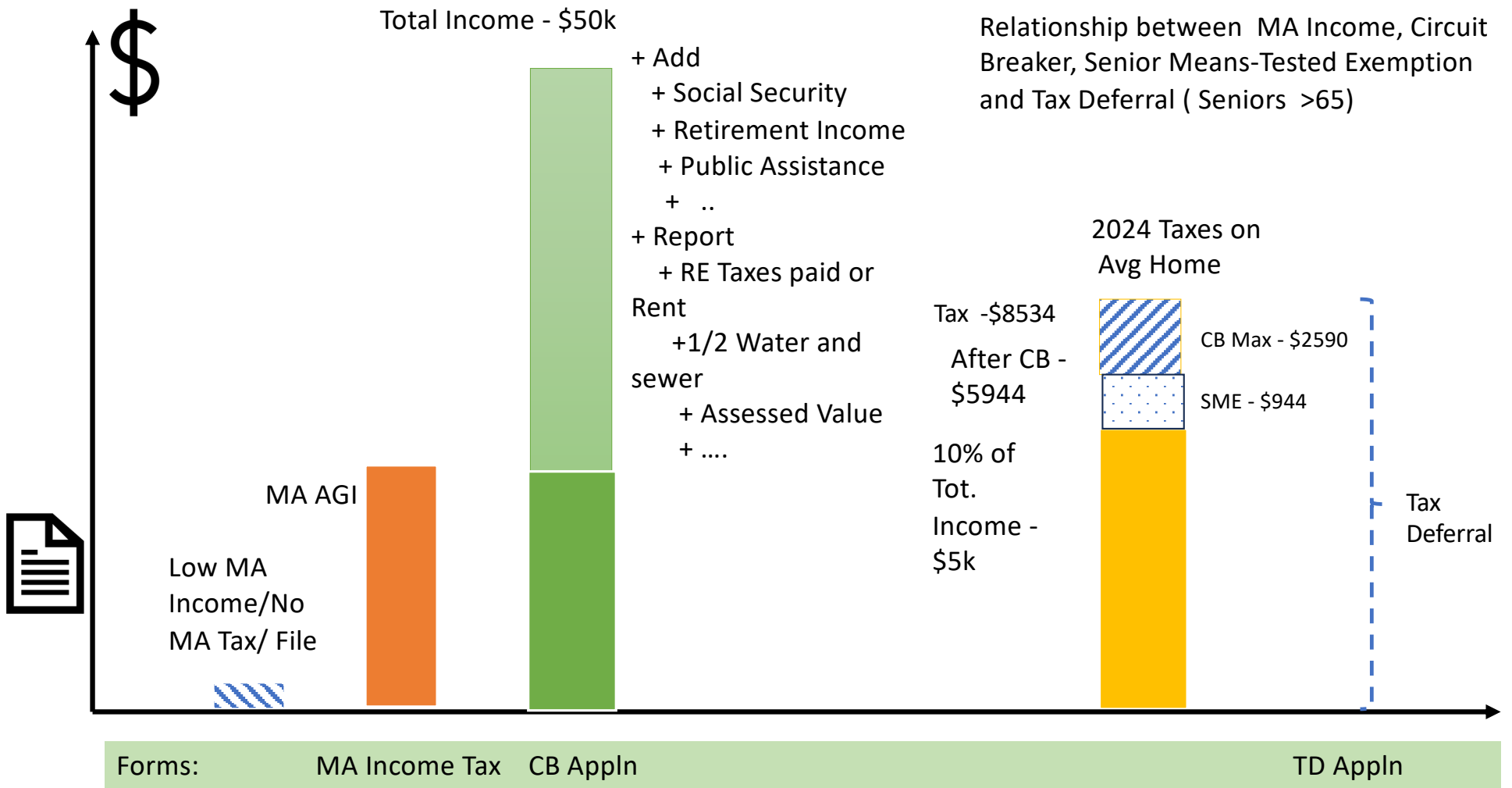
1. **Prioritized** SME analysis and near-term tax relief for Seniors
2. **Researched**
Senior Means-Tested Exemption(SME), Circuit Breaker (CB), and Tax Deferral (TD)
3. **Proposed** a near-term Circuit Breaker Program
 - Doing coordinated communication and education efforts with COA,HHS, LCC, TFC
 - The Circuit Breaker Education and Implementation program provides:
 - More money
 - To more Seniors
 - Faster
 - At No cost to Lancaster
 - Than any other approach we know.
 - **“Call to Action”** to involve all Lancastrians to “get the word out” to help Seniors.
4. **Defined** Next steps

(P.S. TFC needs one more member; please apply to Select Board.)

Backup Slides

Status of TFC regarding SME Proposal

- Do not have enough data to Propose that, Yes, Lancaster should implement an SME Program
 - Questions raised on prior slides
- Do Not have enough data to Propose that, No, Lancaster should not implement for next several years
- Given above, what should we propose to help Seniors and Lancaster while more data is gathered/recommendation made?
- (Governor's announcement of 1/19/24 would have rendered a Yes or No recommendation moot/need to be reconsidered)



Funding Request

Joint Efforts from Council on Aging, Health and Human Services, Tax Fairness Committee

Request for funding to help Seniors file for Circuit Breaker

- \$5k (If needed) Supplemental Request for 2024 to help Seniors file CB Application (**before 4/14/24**)
- \$5k (if needed) in FY25 to help Seniors file CB Applications

The Team will work to get volunteer/free aid for Seniors to file CB/State taxes

- Do not have enough data to Propose that, Yes, Lancaster should implement an SME Program
 - Questions raised on prior slides
- Do Not have enough data to Propose that, No, Lancaster should not implement for next several years
- Given above, what should we propose to help Seniors and Lancaster while more data is gathered/recommendation made?
- (Governor's announcement of 1/19/24 would have rendered a Yes or No recommendation moot/need to be reconsidered)