Meeting of the Board of Selectmen held on Friday, December 23, 2022 beginning at 1:00 pm in the Selectmen's Conference Room, Town Hall.

Members Present: Antonio Goncalves, Chairman, James Gennette, Manuel Silva, Derek DeBarge, and William Rosenblum

Also Present: Joe Alves, Assessor and Tony Rosa, Board of Assessors

First Order of Business: The Pledge of Allegiance

VISITATIONS:

1:05 pm Board of Assessors – Continuation of Tax Classification Hearing.

Mr. Goncalves: We are going to have a limited meeting today, a continuation of the Tax Classification Hearing we started Tuesday night. So, I would invite the Board of Assessors and Joe Alves, the Assessor to come up.

Mr. Alves: We are a little late this year; there is no doubt about it. Our analytics were 3 weeks late plus a week of public disclosure which puts us 4 weeks here. Everything got approved last night. We were here with Sandra until 8:00 p.m. to get everything approved for this morning so we could have the meeting. So, it was a hectic 2 weeks for sure, but we got it done.

Mr. Rosa: Are they aware of the background why there was a delay because Joe you were prepared early?

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Mr. Alves: Yeah, we were prepared early. PK & Associates were late.

Mr. Goncalves: Who is PK & Associates?

Mr. Alves: Kapinos and his crew. They made us aware that they were behind because of COVID or what not.

Mr. Rosa: Weren't you waiting for some information from the Tax Collector's office?

Mr. Alves: Yeah, that I had already in process from Fred. So, it was mainly Kapinos being a few weeks late and tacking a week on because its our recertification every 5 years, so you have to do a week of public disclosure so that put us here late this year which is not an ideal situation to be here this late. Normally, we are done in November. We try to get it done even before Thanksgiving sometimes, but that wasn't the case this year. We got through it. It got approved this morning so we could have this hearing today.

Mr. Rosa: If you want, I can highlight the executive summary which everyone should have a copy of.

Mr. DeBarge: Please.

Mr. Goncalves: Yeah, that would be good.

Mr. Rosa: So as Joe was just saying, FY2023 is a recertification year. The work was all completed and approved as of last night by the DOR. Fiscal 2023 values are based on January 1st, 2022, so we are always a year, a fiscal year behind and are based on sales between January 1st of 2020 and December 31st of 2021. Current assessment level is approximately 98%. The DOR allows assessment levels between 90 and 110%. Values increased between 3 to 9 percent approximately depending on location and the type of property. The total valuation of the town increased by 8.2%. New growth decreased by approximately 8.8% from $578,193 last year to $527,172 for fiscal year.

Mr. Silva: Excuse me Tony, so that's a decrease?

Mr. Rosa: Decrease.

Mr. Silva: You said an increase I think I heard. Maybe I didn't hear right.

Mr. Rosa: Decrease. The minimum residential factor is 87.6725. The tax levy has increased 5.6%. It's up $2,613,158.92. You can see there basically what it was previously and what it is now for FY2023 which is $204,751 or .4% below the maximum allowable levy of 49,530,016. So, the tax rate at 100% will be $19.51 compared to last year's $19.99. So, it's a decrease of 48 cents or a 2.4% decrease. Under the current classification rate of 100% which was utilized, the average single family tax bill will increase by $332 or 6.6%. So last year fiscal 22 was $5,031 and it's going to be an average of $5,363. The average commercial tax bill will increase by 4.1% or by $454. So, from 2022 to 2023 it was $10,933 and now it will be an average of $11,386 and again any attempt to shift some of the tax burden from residential to the commercial classes would result in a significant increase to the CIP taxes since these classes comprise only 20.3% of the total value of the town. Again, as we do every year, tables 2 and 3 you can see exactly if you were to make any changes what that would result in on the residential side. So, we recommend keeping it as it is.

Mr. Goncalves: A single rate.

Mr. Rosa: A single rate.

Mr. Goncalves: Comments, questions?

Mr. DeBarge: I have nothing right now.

Mr. Gennette: I just want to say that I agree that we do not have a split tax rate. I mean if our new growth is decreasing already, I can't imagine even entertaining a split tax rate would improve that.

Mr. Rosa: It's only going to get worse at this point. It's not going to get any better.

Mr. Gennette: Absolutely.

Mr. Rosenblum: No, I agree on the single tax rate; absolutely especially with the new growth.

Mr. Silva: You know I always have stuff. What exactly are we going to do about getting this in early? Year after year, we get this too late. We are at crunch time right now.

Mr. Rosa: I agree.

Mr. Silva: This could be detrimental. If Fred does not get his bills out by December 31st, what are the consequences?

Mr. Alves: Not good.

Mr. Goncalves: We'd only be able to bill for May 1st, right.

Mr. Silva: Quite honestly year after year, we hear the same thing. It can't happen. It can't. If it's Kapinos, you've got to put the kibosh on them and just get them to do it because this is not good.

Mr. Rosa: Historically, it wasn't really him this year. It happened to be kind of him.

Mr. Silva: No, I heard it was him. He didn't have his numbers out, finalized.

Mr. Alves: He was late for sure. Usually, we're here a month from this date backwards so as far as getting this together we put it together from last night till this morning. We had to wait for everything to get approved. I did provide the LA5, tax levy paperwork early in the week. I understand what you're saying, but we just got it yesterday.

Mr. Silva: Again, we have crunched numbers. We have numbers that nobody got to analyze. Nobody got to see anything. Now we're asked to make a decision on numbers that this is the first time we got these numbers. Its crunch time. What do we do? Let's just suppose now that we're not comfortable and we need some time for this. We can't do it. That's not fair. It really isn't fair. I don't know about you guys, but to me it isn't because I like to look at them as you well know.

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Mr. Rosa: I agree with you 100%.

Mr. Silva: The other thing is we're not a Chapter 653 community. We don't go to July 1st for new growth and all of that stuff. We can have new growth done probably 3 months after January. We can have it done well in advance. We can have this stuff.

Mr. Alves: You had the new growth first of all in budget parameters. I gave the accountant the growth and we were off $30,000. So, all the numbers were given ahead of time for budget purposes. You're not going to get actual numbers until DOR approves it.

Mr. Silva: Understood.

Mr. Alves: But you can check with the accountant that everything was given to her ahead of time and we were dead on just about every number including the tax rate. So, we weren't off on any projection. So that's the most important thing when we first start with the budget process. I understand we are a little late this year, but again.

Mr. Silva: Hold on Joe, time out. We are not a little late this year. Every year it's late.

Mr. Alves: What do you mean every year we're late.

Mr. Silva: I've done this before, and I have it all done by January; I mean November 1st.

Mr. Alves: Last year, it was December.

Mr. Silva: That gives you 2 months for the accountant to work. I mean I was just downstairs with Fred. He said what are you guys doing to me.

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Mr. Alves: He's stressed out. This is not an ideal situation by all means.

Mr. Silva: We're not doing anything.

Mr. Alves: First of all, our work is done the first week of September. It's done and turned over. We start working with Kapinos. He got jammed up this year and that's why we're here late. It's as simple as that. We understand it's late. It's frustrating for everybody, but you can't say every year that because we get our tax rate in a timely fashion done every year, okay. Most tax rates are done in November.

Mr. Rosa: Can I potentially provide a solution here. I'm going to throw it to you Joe as you probably would know better; maybe you as well Manny. Can we give him a deadline because basically we're relying him on for a final numbers. We can't really move forward until we get it from him.

Mr. Goncalves: Kapinos?

Mr. Rosa: Yes, Kapinos. So can't we give him a deadline saying listen if you want to continue to have our contract with the Town of Ludlow you need to get this finalized by; and you give him a date and that's the date.

Mr. Silva: I agree with you.

Mr. Alves: Yes, that's only fair.

Mr. Silva: Good idea.

Mr. Alves: Maybe in the contract we can say if it's not given by that date, we're going to deduct what we owe you or what we've contracted with you x amount of dollars. I agree he has to do a better job of getting that information to us.
Mr. Alves: This year was definitely very stressful dealing with all of it.

Mr. Silva: And I know certification years are, but still.

Mr. Alves: DOR worked with us pretty, but yeah, we agree. We already talked about it for next year. The goal is to get it before Thanksgiving which is usually our goal to try to get the tax rate or a meeting set before that.

Mr. Silva: And if we made poor Sandra work until 8:00 o'clock that's not fair for them, for the DOR.

Mr. Alves: No, she was great yesterday along with Debra.

Mr. Silva: We have the chamber here, right. They've come here every meeting and we've had to postpone them. Today we have a meeting here and quite honestly there's one person here; would there be more, maybe not, maybe so, but if we keep delaying and delaying, they probably don't even know that we moved it to 1:00 o'clock. You know what I mean. I don't think its fair for a lot of people that we don't do this and I'm not.

Mr. Rosa: I agree with your point so.

Mr. Silva: And I hate to be a pain every year and I'm not trying to be, but I just think its not fair to have; I mean I understand most of this stuff. These gentlemen probably don't as much as I do, but it's not fair to them.

Mr. Rosa: Let me pose this other question. So, what can we do as a Town, as the Town Selectmen, again I don't know what your authority allows you to do and what not to do, if we give him a deadline and he doesn't make the deadline, then what can we do as a town I guess is the next question. We should start thinking this stuff out then, shouldn't we.

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Mr. Alves: Yeah, it's always up to the contract; you know it's a 3-year contract.

Mr. Rosa: Because if we just talk about it and talk about it, we could potentially be here next year with no changes.

Mr. Gennette: When is it up?

Mr. Alves: We just started this summer, but I know Manny I'm confused here. What numbers would you contest in front of you if that was the case because you're saying it, but I'd like some more elaboration here.

Mr. Silva: Joe I got this.

Mr. Alves: Tuesday I put that in the Selectmen's Office to be distributed.

Mr. Silva: Joe I don't have a lot of more information. I asked you for more information.

Mr. Alves: What more information? You've got to be specific. How much more would you like?

Mr. Silva: How much is the shift, for residential shift if we decide to do a residential shift amongst the…

Mr. Goncalves: Table 2.

Mr. Silva: How much is…

Mr. Alves: Do you mean the residential exemption?

Mr. Silva: Yeah.

Mr. Alves: The shift would be considerably huge. I mean if you look on average, if you were to do 1%, you're looking at about $2700 per average household that would move to the above class that doesn't classify on the average.

Mr. Rosa: Don't we have it on here, no?

Mr. Silva: $2700.

Mr. Alves: No we don't. $2700 worth of value, not tax dollars so that translates into about $50. That's information I'm giving you right now. You can't say something without details because you kind of do this every year. Like it or not, you do this every year and I'm giving you the answers straight up right now and you're still doing it.

Mr. Silva: No, you are not giving me answers.

Mr. Alves: I'll give you the answer right now.

Mr. Silva: You are not giving me answers.

Mr. Alves: I just gave you the answer Manny.

Mr. Silva: I asked you to put down here on this form how much is the difference in shifts and different factions and different factors, okay, if we were to do a residential exemption how much taxes, for instance a $100,000, $200,000 home versus $300,000, $400,000 how that way we know that well that might not be a good thing to do.

Mr. Rosa: Isn't that something that we can run a report in advance.

Mr. Alves: I can tell you right now what the repercussions of that.

Mr. Rosa: Joe he wants something in writing so is that something that we can easily do?

Mr. Alves: Yeah, we have a table at the bottom that we can easily try to put together the same numbers that…

Mr. Rosa: Can we make that happen for next year?

Mr. Alves: Yeah, with the small residential exemption.

Mr. Rosa: Make yourself a note so we don't forget.

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Mr. Silva: And I've also told you year after year you can certainly call me up, have me in, we'll go over it before we even come in here and it never happens. You know I've told you that before.

Mr. Alves: The door is open, Manny, I mean the doors open. We can definitely get more detail on residential exemption. We vote it down every year.

Mr. Silva: It's just again I can figure it out, but I'm kind of speaking for these gentlemen here that might want to be interested and I know quite honestly there's some gentlemen on here that are thinking of commercial split. They are thinking it might be a good idea to do that. Now do they have the proper information; do they have the time to actually ponder that. I don't know. Again, I'm going there because of the timeline. We have to do better. We just have to.

Mr. Alves: Okay.

Mr. Silva: And if it's getting Kapinos in here. I'm sure you can get him in here and we'll discuss we can't be doing it like this.

Mr. Rosa: I think it needs to be done Manny only because you know what's going to end up happening is next year at this same time, we're going to have the same exact conversation unless there's some repercussions and let's be honest here, unless there's some repercussions, I think there is a high probability that things may not change.

Mr. Silva: God willing, we're not going to be late getting these bills out; God willing I'm just going to say.

Mr. Goncalves: More like Fred Pereira willing.

Mr. Alves: Well, it will be done. Accounts receivable will be created this afternoon. Bills will get printed tomorrow. This is the plan that we have. I mean we're late in the game. It has been a stressful process for sure.

Mr. Silva: And the printer goes down we might have an issue.

Mr. Alves: We have two printers that can do the job so. I think positive.

Mr. Goncalves: You let us know. We've got 5 more printers right here.

Mr. Alves: I don't go along those lines.

Mr. Silva: I don't like this so late. I just don't.

Mr. Alves: Nobody does Manny. This is a very peculiar year. We're usually never this late.

Mr. Gennette: When is Kapinos' contract up.

Mr. Alves: Two years.

Mr. Goncalves: It just renewed.

Mr. Gennette: Anything to do with the contract would probably go through the Town Administrator first and then…

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Mr. Alves: We put out an RFP with the requisites and see who applies.

Mr. Rosa: The problem now with the contract is, correct me if I'm wrong Joe, if we were to give it to a new vendor the state requires, they do an entire re-eval, right?

Mr. Alves: Yeah, you would have to change CAMA systems which would be very expensive.

Mr. Rosa: Which would be millions of dollars.

Mr. Alves: No, I think we all agree we have to button up the timing.

Mr. Gennette: I guess for me my point is this probably isn't kind of the best place to decide what we're going to do in the future now. I'm just saying as you're kind of going to go through the contract you should probably meet with the Town Administrator and figure out all the things you're going to do before we ever got to this spot. You know what I mean. It just seems like we're beating a dead horse here and I'd like to move on.

Mr. Rosenblum: And just to add onto that, usually in RFPs and a lot of the contracts there usually is some language in there that will say something you can amend it if both sides agree to it. Usually that's in the contract so what you should be able to do is go back to them and say listen, next year we want it in hand November 1st or these are the stipulations. For example, for each week that its late you're going to get deducted whatever your rate is or anything to that effect, but generally in the contract it's usually towards the back saying that both parties agree to it, and you can amend the contract. You should be able to.

Mr. Alves: Yeah, I think sharing this conversation with them will go a long way. Out of all years being a recertification year to be in this position was not ideal for anyone quite honestly. We already had plenty of conversations this week so the plan for next year is be much earlier. As far as numbers, growth and everything, usually its projected very close to what the actuals are and throughout the budget process that is provided ahead of time so there's no confusion and we're not too far off on our projections normally quite honestly.

Mr. Rosa: I would go so far as to have someone talk, look at the contract and make an amendment to it and put a date in there because otherwise it's not going to happen.

Mr. Goncalves: Marc would be good.

Mr. Alves: We'd have to look at it and see what kind of wiggle room we have in there.

Mr. Rosa: I'm not certain if that's something you need to vote on, but I'm just saying.

Mr. Gennette: Well, that would be up to him.

Mr. Alves: No, the RFPs go through the Board of Assessors and then it's awarded by the Board of Assessors.

Mr. Rosa: I'm talking about possibly amending the current contract.

Mr. Alves: We'd have to get to our Town lawyers.

Mr. Goncalves: Just to see if there is anything there, but I think Marc can look at it first.

Mr. Alves: He has it.

Mr. Rosa: I just want to get a next step otherwise we are going to talk about it next year.

Mr. Goncalves: There might already be language in there as far as time of performance and ramifications. So, I think Marc would be qualified.

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Mr. Gennette: He's a lawyer by trade.

Mr. Silva: The average value in town is now $274,900.

Mr. Alves: It is.

Mr. Silva: I would like some time because this is just so late. Looking at the numbers, I have to search and find and its not easy to find some of the stuff that you're looking for and then have to calculate and do, you know what I mean. It would be nice to have this ahead of time. You say you brought it in Tuesday.

Mr. Alves: Tuesday or Wednesday, not this. The executive summary was done this morning after everything was approved by the DOR.

Mr. Silva: So, it was this morning. I felt bad for what I said and then you said Tuesday and I didn't see it Tuesday.

Mr. Alves: Not the executive summary. This was done this morning after all the approvals and all the numbers were done.

Mr. Silva: For this meeting here, it is nice to have and to look at. So, we went up to 274 from 251?

Mr. Alves: Uh-hum.

Mr. Silva: From last year.

Mr. Alves: Yes, very positive sales, not astronomical like the year '22, but they were definitely higher than our normal. Our sales have been high for quite high a few years, so they are not going up tremendous like some other communities around us.

Mr. Goncalves: Which is good because they also don't decline as quickly as a lot of the communities.

Mr. Alves: This year was 8%; last year 6%; the year before 3.5 so we're progressing with the sales. We're not putting lipstick on anything. We're staying on the data. So, then you have a 15-20% increase, that's really a huge disparity. I think next year the number might be a little higher because the sales are just really incredibly high at the moment.

Mr. Goncalves: You sound like an appraiser.

Mr. Alves: No, but they're really coming in astronomical right now which is something we have never seen. We see high sales.

Mr. Rosa: All good things come to an end as they say.

Mr. DeBarge: I didn't have anything in the beginning because I wasn't ready. I like to listen to everybody else. I'm not an expert at this. I'm probably the least qualified person to talk about this with my profession. I'm like the hammer and nail kind of guy, but I can tell you what I do, do is I go in and I talk to Joe before we meet and I say okay so I'm coming in to ask you what I'm going to be asked as an elected person which is, is it going to be a split tax rate or are you going to stay single; what is it going to affect and how is it going to affect this. So, I go in and I ask Joe, what do you think? He tells me what he thinks. I ask him why and how; he shows me and I'm here to do that right now. I think all the other stuff that everybody is talking about is what Marc is here for. We are here to talk for the public right. We are here to be interested in what all of this stuff that we are talking about, but if we're having a problem with timing because of a slow contractor or anything this is why we have our town administrator. I'm interested in the nuts and bolts of it because that's what I report to the people that talk to me. Okay so why we're late could be important, but most importantly what they want to hear is what's coming out of their pocket and why and how is that changing and what do we suggest. As a person who is not an expert, I go off of the people that are supposed to talk to me, so I answer to the people that vote for me. I think the other stuff is necessary for in-house work and not for this, but let me just say that with my conversation I had with Joe at the other meeting, I too, agree on staying where we are now. I don't think we're ready for a change in the rate.

Mr. Goncalves: I will touch on some of the items the Board did not really get into to make it a little bit easier for everybody listening. At this point it would appear that the average tax bill will go up $332, based on all the numbers that we have. For what it's worth, and I know people have a hard time with the amount of businesses that are popping up here and there, but that number declines year over year and it's inevitably going to hurt. That $332 could have been a little bit less, had we maybe had a couple more businesses come in. And that new growth, I think if you were to look at it, were way behind this year as opposed to last year or the year before. I don't think we're going to even see 527.

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Mr. Debarge: Why?

Mr. Alves: The construction definitely slowed down a bit the last years. Our growth is still very positive.

Mr. Goncalves: It's going to start coming off. I remind people something like the hotel, which sits there innocently and puts virtually no stress on services between rooms tax and property tax is approximately $160,000-$170,000/year or better. That's the equivalent of a lot of houses with no children in school, no streets to plow, no sewer to work on, etc. So those types of things are good and hopefully the Planning Board can start creating some areas that we can look at additional businesses without creating the traffic jams that we have now and open that up, because it does make a significant difference to the bottom line. Just for the purpose of everybody understanding the function; just because your homes have gone up in assessment, it doesn't necessarily mean that you're going to get a big increase. Tax bills are kind of backed into, so when we calculate the amount of money that we need to spend to run as a Town, it's divided back into the total value of the Town. People sometimes get nervous that way. $332 is an average, some types of homes will be affected a little more, some will be affected a little less based on neighborhoods, and comparable sales in those neighborhoods over the last year, or the period that is looked at for all this. It's unfortunate, but everything goes up. People have to understand we brought on a school, we brought on a senior center, quite a bit of debt. Beyond those 2 things, this Board has done a pretty good job of trying to wrangle in expenses. We have contractual obligations to the employees. Cost of living, like everybody out there, probably is getting these days. It's going to happen year after year, and I hate to be the bearer of bad news, but I don't foresee any type of decrease in property taxes anytime in the near future, unless there's a major windfall in Town somehow to cushion it.

Mr. Alves: We got some good growth coming in the next few years with the Mills ramping up what they're doing. Maybe another big solar project that MMWEC is doing on Moody Street. It

will be the largest in the State. Subdivisions are all split out and ready to be developed. We have more subdivisions. Growth will be pretty steady to what it has been. I think you're right, it's the spending that can drive that number as well.

Mr. Goncalves: Subdivisions don't excite me. We can sit here and do the math. A subdivision with 10 homes puts 25 kids in the school system at $15,000/each. 25 condos like Paradise Creek or Pondview Manor puts no kids in the system and collects just as much money. Hopefully the Planning Board will do something, as far as opening up those types of opportunities to raise some money without stress on services.

Mr. Alves: I've talked to Marc a lot about this, I keep harping on trash. We really gotta look at that number. We're in the red big time. It costs us 2.1 million. We bring in only about $700,000. That's a big hole in our budget that can solve a lot of issues for the Town. I know $100 sounds great for everybody and we all pay it but that's something we need to look at.

Mr. Goncalves: At $204,000 off levy that's a pretty good number. I'm glad it only became public now and not earlier.

Mr. Alves: We were really close one year, but that growth keeps that number where it's at.

Mr. Goncalves: In our minds, we were about $70,000 last year when we went to budget. Maybe we got additional monies from the State.

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Mrs. Collins: Yes, we got additional money.

Mr. Goncalves: Yeah, we were about $60,000-$70,000.

Mrs. Collins: The year before that we were $11,000.

Mr. Goncalves: Thank God one tree didn't fall down somewhere. Alright guys, I think we've done what we need to do. We need a series of motions.

Mr. Alves: I would like to say for FY2024, instead of waiting to do this at this meeting, because that's not what this meeting is for, let's get together earlier and look at it instead of sitting here and hammering the same nail all the time. I know some come in and see me and talk about it, but quite honestly, it's not enough. We need to get together more, at least biannually, prior to this so I can hear from you, look at the numbers, see what's going on and we can be better prepared.

Mr. Goncalves: Sounds like a plan.

Mr. Silva: You've got to understand that it's just not us. Yes, today we don't have taxpayers here today, but I have gone to public hearings where there's 20-30 people. If we hand 20-30 people this form, they're going to look at it and have a lot of questions, they're not going to understand what we are doing here. You're going to have some pushing for this and we're going to have somebody pushing for commercial and somebody pushing for residential. The comments they have they will give to us and we're going to have to balance and say what's best so we got to have this stuff and we got to know what we're doing. It's our ultimate decision if we're going to do that. It's not yours or anybody else's. It's us 5 right here that are going to have the decision to know what's going on and to know what would be best to do for the community. That's all I'm trying to get at.

Mr. Rosa: I absolutely agree.

Mr. Goncalves: Thank you guys. Ms. Barrone from the East of the River Five Chamber, any comments or questions?

Ms. Barrone: No, you've said it all. I'm here to ask for a single tax rate. It seems as though you all understand the importance of keeping it that way currently, given the situation we're in. The economy. I'm looking at talking to some of my businesses who are wrapping up the year and the income wasn't there that they had hoped. Last year we came out of COVID and there was more spending. This year all that staffing shortages followed them through 2022. That residual income wasn't there, so it's been a tough year and I'm sure next year it's not going to be any better. Hopefully, but you look at the figures and I'm here to ask that you keep in mind that our businesses

are still trying to come out of it. The good news is that when our businesses are doing well, they do give back to the community. If there's a little league team that needs t-shirts, if we're doing Celebrate Ludlow, they're there with sponsorships to help a lot of things happen. It's important to work for both. I understand that. I hope you keep in mind their struggles and I appreciate the time and agree with everything you've been saying, so Thank You.

Mr. Silva: Just a comment. Tuesday, we had all the Department Heads in here requesting lots of stuff. Positions, upgrades, all that stuff. If we had this earlier, it would have helped; although we postponed everything this number looks great. $247,000 under the levy. We're not there. We're closer to 2 million over the levy at this point if we're going to do some of the things that were requested. That's one reason we need the information before. Now that we have it we can go back and decide a few things and where we're going to fall. It would be nice to fall. I think a $332 average increase in taxes is not going to sit well with residents. Especially elderly. It's a lot of money with all the other stuff. We need to do better and I'm always looking out for the residents. I think I understand, and I don't want to see them get these kinds of bills. I quite honestly think it's going to go up if we're going to do some of the things requested. Thank you.

Mr. Goncalves: Thank you Mr. Silva. I think you probably have the most experience at whatever motions need to be done as far as approving.

Mr. Silva: Generally, I like to see a motion for splitting the rate. The other one would be the residential exemption motion, and also the small commercial, which we didn't even discuss. Is it in here?

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Mr. Rosenblum: Yes, it's the first page.

Mr. Silva: No, the calculations

Mr. Alves: No, we would have to certify first before that.

Mr. Silva: I'm done, Thank you.

Mr. Goncalves: So, the first motion should be to adopt a single factor of one.

Mr. Silva moved that we adopt a residential factor of one for FY2023. Seconded by Mr. Rosenblum. Vote 5-0.

Mr. Silva moved that we do not adopt a residential exemption for FY2023. Seconded by Mr. DeBarge. Vote 5-0.

Mr. Silva moved that we do not adopt a small commercial exemption for FY2023. Seconded by Mr. Rosenblum. Vote 5-0.

Mr. Alves: The rules have changed so we don't need signatures anymore on the computer. A clerk submits the certification, which is a little better.

Mr. Goncalves: It's a little easier for everybody.

Mr. Rosa: Merry Christmas, Thank you.

Mr. Goncalves: Merry Christmas to you all too.

Mr. Alves: Those tax bills will be in your mailbox.

Mr. Goncalves: Bye Grace. Marc, do you have anything?

Mr. Strange: No, just wishing you guys all a very Merry Christmas. It's been a fun 9 months.

Mr. Rosenblum: Happy belated birthday.

Mr. Strange: Thank you.

BOARD UPDATES/MISC.:

NONE

CLOSING COMMENTS:

Mr. Debarge: Merry Christmas. Be safe and have a good time with your families.

Mr. Gennette: I completely agree with your subdivision. I think they're negative for residents over a certain period of time. Other than that, Merry Christmas everybody.

Mr. Rosenblum: Merry Christmas, Happy New Year and Happy Hanukkah.

Mr. Silva: I don't know that we have any viewers at 1:00 pm but this is a very important meeting or decision that we make and to have not much interest in it is kind of boggling my mind a little bit. Whether it be commercial or residential trying to push for it, I'm a little disappointed that people aren't more in tune to this because this could affect quite a lot of pocketbooks. My suggestion is that the taxpayer's kind of delve into this a little bit and maybe we'll get a better audience for the next one. Like I said before, we've had some where the people were out the hall. It turned out that we actually shifted one year to commercial, which didn't go over too good. Merry Christmas, Happy New Year.

Mr. Goncalves: Not to beat a dead horse, so I won't but it is an important meeting. They're all important anytime this board makes a decision because it affects every resident and taxpayer out there. Maybe a New Year resolution for everybody can be to come out and be a little bit more involved. Take 1-1 ½ - 2 hours every other Tuesday to join us and let your opinions be heard so we know what you're thinking. With that in mind, look out for each other, look out for your family, look out for an elderly neighbor in these times with the Holidays and the cold and the wind. Look out for each other. Merry Christmas and/or every other holiday that you celebrate. Thank you very much.

Moved by Mr. Gennette to adjourn meeting at 1:37 pm, seconded by Mr. Rosenblum. Vote 5-0

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Ludlow Board of Selectmen