ADVISORY COMMITTEE OF NON-VOTING TAXPAYERS

Minutes of Public meeting 10 A.M., SATURDAY, March 1, 2025 (via Zoom)

1. Attending members: Kathy Baird, Gary Beller, Gene Briskman, Michael Cody, Patti Deuster, Lynn Filipski, Peter Halle, Peter Kahn, Donna Martino, Pam Suan, Scott Ulm. Members absent: Lou Bassano, Bill Gardner, Don Green, and Steve Perelman,
2. Chair Peter Halle convened the meeting at 10:02 am and read the Virtual Meeting Script, confirming a quorum was present.
3. The Agenda for today's meeting was moved for approval, seconded and passed unanimously.
4. Approval of the minutes from the February 15, 2025 meeting was moved, seconded and passed unanimously.
5. Peter H. opened the meeting, introducing the discussion of the Our Island Home (OIH) and whether or not the ACNVT should take a stand. After a lengthy discussion of OIH financing, a motion was made, seconded and passed unanimously for Chair, Peter Halle to outline ACNVT concerns to the Select Board.
6. Donna provided an update on the Town Council Study Committee (TCSC) activities which included continued discussion on appropriate salary ranges for councilors.
7. Speaking for the PR sub-committee, Patty restated their goal to 'get the word out' on ACNVT activities and participation in the community.
8. Gary offered to share links to 3rd and 4th quarter reports from the Coastal Resilience Advisory Committee (CRAC) for members to review prior to our next meeting.
9. New business – Although not present, a letter from NVT Nathan Miller to the Select Board regarding the legality of the residential tax exemption was shared and discussed (see Attachment 1).
10. The next ACNVT meeting will be held via Zoom at 10am Saturday, April 5, 2025 at 10AM with Leah Hill (CRAC) invited to speak. Future/back-up speakers include DPW Director Drew Patnode and Sewer Director David Gray.
11. Motion to adjourn was seconded and passed unanimously at 12:06pm.

The following link represents the recording of this meeting located on the Town of Nantucket YouTube website. ACNVT Meeting recording for March 1 2025.

Respectfully submitted,

Kathy Baird, Secretary

Attachment 1 – Letter from Nathan Miller to the Select Board

From: Nathan Miller <nathan.miller@ngmam.com>
Date: February 27, 2025 at 10:36:22 PM EST
To: dhillholdgate@nantucket-ma.gov, mfee@nantucket-ma.gov, tdixon@nantucket-ma.gov, bmohr@nantucket-ma.gov, mmacnab@nantucket-ma.gov
Cc: Nathan Miller <nathan.miller@ngmam.com>
Subject: Residential Exemption Public Comment Request

Brooke / Matt / Thomas / Malcolm / Dawn,

I would like to present a public comment during the next meeting where the Residential Exemption is discussed.

I have reviewed the minutes from the last few years and can't find any significant discussion of the Residential Exemption except Board resolutions to leave it unchanged at 25%. I would like to know if the Select Board has reviewed the reasonableness of the exemption and if there are minutes available.

My main concern is whether the residential exemption in Section 5C is in fact a "reasonable" exemption and whether the Board has ever considered the contradiction of equal protection and equal rights and due process, Has the Select Board weighed whether fairness and equality outrank the exemption as well as outlining the justification for the 25% exemption that has been approved in recent years). The Massachusetts Constitution requires that property tax "assessments be made with equality."

Other states such as Wyoming (please refer to State Board of Equalization Memo to the Governor on July 1, 2024) are grappling with nearly identical issues of fairness – While the legislatures of WY and MA have passed laws using a similar tax exemption work around, they appear to be violating commonwealth, state, and Federal laws on nondiscrimination. By creating differences between homeowners in different situations (in the case of MA full year vs. partial year residents, in the case of WY long-time residents vs. newcomers), there is not fair and equitable treatment.

With respect to Massachusetts, Section 102(a) clearly states all persons within the commonwealth shall have the full and equal benefit of all laws and shall be subject to like taxes.

In my opinion, the Select Board and the Town Council should not be in the position to pick winners and losers and shift the tax burden arbitrarily from one class of taxpayers to another.

Every individual taxpayer has the right to be protected equally – And “obliged, consequently, to contribute his share to the expense of this protection” (reference Article 10 of the Massachusetts Declaration of Rights and Section 1 of the Fourteenth Amendment).

“An owner aggrieved by discrimination is entitled to have his assessment reduced to the common level. Equal protection is denied if a state does not itself remove the discrimination”

The value of the exemption has grown from a mere $86 when it was established in 1981 to $2,716 as of 2025, which at ~2,300 properties represents the annual loss/benefit of ~$6m in tax revenue (technically it’s a shift of the burden to non-residents and non-voters). This issue came up on a recent Finance Committee meeting when board members suggested that non-voters/non-residents would be footing a larger portion (and vast majority) of upcoming large expenditures (implying a larger free-riding issue with the residential exemption) that could add ~$400m in debt over the next few years if projects are approved at the town meeting.

Equal protection requires “that all persons in the same category and in the same circumstances be treated alike.” *Opinion of the Justices*, 332 Mass. 769, 779-80 (1955).

If I’m wrong on the facts or the Select Board has already addressed these issues in the public domain, please let me know. (Or if there is a more appropriate venue or forum).

Sincerely, Nathan Miller

Long Time Nantucket Property Tax Payer