



**AGENDA  
BOARD OF SELECTMEN  
OPEN SESSION  
NOVEMBER 21, 2023**

**Following the guidance issued by the Commonwealth in March of 2023 regarding the Open Meeting Law, this public meeting will be held remotely, and individuals wishing to participate may do so by utilizing Zoom video conferencing technology. To join the meeting by video conferencing using a computer or tablet, please click on the link <https://us06web.zoom.us/j/83586044308> and enter the Meeting ID 835 8604 4308 and Passcode 129553. To join by telephone only, please call 1-309-205-3325. Please see the attached page regarding Zoom participation.**

- 10:00 AM      Citizens' Comments  
*Public comments are allowed for up to ten minutes at the beginning of each meeting for items not otherwise on the agenda. Each speaker is limited to three minutes for comment. Members of the Board will neither comment nor respond other than to ask questions of clarification.*
- 10:05 AM      I.1      FY24 Tax Classification Public Hearing
- 10:30 AM      Adjournment

The next scheduled meeting of the Board of Selectmen is Thursday, November 30, 2023.

**Join Zoom Meeting:**

<https://us06web.zoom.us/j/83586044308>

**Meeting ID:** 835 8604 4308

**Passcode:** 129553

Or listen to the meeting using one of the following (at the time of the meeting):

**One Tap Mobile:** +13092053325, 83586044308# US

**Or Call on the Telephone:**

Dial by your location

- +1 309 205 3325
- +1 312 626 6799
- +1 646 876 9923

**Zoom Dover BOS protocol:**

1. All participants are automatically muted by Host
2. Public Comment is only allowed during the Public Comment period
3. Please click Raise Hand in the webinar controls to let the host know you would like to comment.

## CLASSIFICATION HEARING

November 21, 2023

Each year, before the tax rate can be set, the Board of Selectmen must hold a public hearing to consider the tax rate options available to the municipality under property tax classification. The hearing is held after the Assessors have determined final values and classified all properties and reported this information to the DOR. The values set the parameters for the options the municipality may adopt.

The four options for consideration are:

1. Residential Factor (Single or Split Tax Rate)
2. Open Space Discount
3. Residential Exemption
4. Small Commercial Exemption

### Residential Factor

The Board of Selectmen may vote to either maintain a single tax rate with a factor of 1, where each property class pays its full and fair cash valuation share of the tax levy or adopt a split tax rate with a factor of less than 1 which would increase taxes for the Commercial, Industrial and Personal Properties, and reduce taxes for the Residential Properties.

### Open Space Discount

The Open Space classification does not include land taxable under Chapter Land, or land held under a permanent conservation restriction. Dover does not have any property classified as Open Space.

### Residential Exemption

If adopted, the Residential Exemption would shift the tax burden from the properties that are the principal residence of the taxpayer to owners of vacant land, rental properties and vacation homes. This exemption is commonly used in communities with a large number of apartment buildings (Boston), or an abundance of second homes (Cape).

### Small Commercial Exemption

If adopted, the Small Commercial Exemption would reduce the taxes paid by owners of properties occupied by small businesses and shift the tax burden onto the larger commercial and industrial taxpayers.

*The Board of Assessors is recommending a **Residential Factor of "1"** which results in the taxation of all property at the same rate.*

*The Board of Assessors is recommending a **NO vote on the Open Space Discount.***

*The Board of Assessors is recommending a **NO vote on the Residential Exemption.***

*The Board of Assessors is recommending a **NO vote on the Small Commercial Exemption.***