



**Town of Concord
Board of Assessors Meeting Minutes
January 27, 2026**

Present: Mera Tilley, Chair, Yanni Tsitsas, Vice-Chair, Brendan Kemeza and Arry Charles
Staff: Meredith Stone, Town Assessor, Michael Gibbons, Assistant Assessor, and Carolyn Dee, Office Administrator
Others: Jennifer Barrett, CFO and Ryan Ferrara, Assistant CFO

The meeting was called to order at 6:45 P.M by Roll Call Vote:

Dr. Tilley - Aye
Mr. Kemeza - Aye
Mr. Tsitsas - Aye

MINUTES

November 4, 2025 – Regular Session

December 16, 2025 – Regular Session

On a **MOTION** made by Mr. Kemeza and seconded by Mr. Tsitsas it was **VOTED** to **APPROVE** the minutes of the Regular Session Meetings of November 4, 2025 and December 16, 2025.

Dr. Tilley - Aye
Mr. Kemeza - Aye
Mr. Tsitsas - Aye

Mr. Charles joined the meeting at this time.

OVERLAY ACCOUNT

Ms. Barrett spoke to the Board about the Overlay Account and asked them to consider releasing funds for upcoming projects such as the Revaluation in 2028 and the future Cemetery Expansion. The cost of Appraisal Services through FY 2029 will cost approximately \$125,000, which includes the cost for the Revaluation in FY 2028.

It was stated that the state requires 1% - 2% needs to be reserved in the Overlay Account to cover Abatements and Exemptions. If the Board does release money from the account they would like it to be earmarked for a particular project and not just released to Free Cash.

Dr. Tilley stated that the past 5 years has been highly unusual regarding property values, high tax bills and a historically large number of Abatement Applications filed. We also have a large number of filers at the Appellate Tax Board.

Mr. Kemeza - Aye
Mr. Tsitsas - Aye

The meeting was adjourned at 7:19 P.M.

Respectfully submitted,
Carolyn H. Dee
Office Administrator