

**BOARD OF ASSESSORS' MINUTES
COMMUNITY ROOM – FIRE STATION**

MONDAY – JANUARY 8, 2007

Assessors Present: Chairman Jonathan L. Fein, Dennis Kennedy and Peter Graczykowski
Also Present: Assistant Assessor Robert P. Leclair

Assessors' Chairman Fein called the meeting to order at about 7:05 p.m.

Public Comment

Ms. Betsy Port spoke on behalf of the committee that will be in charge of reviewing remodeling and or renovation projects on homes built prior to 1901. This committee was formed as a result of a recent change to the town's bylaws.

The Board of Assessors discussed the issue with Ms. Port. The major focus was on how to substantiate the year built, and what documentation might be reasonable to accept in order to change the current record on the Assessors' database. Bob will contact other assessors for recommendations and ideas on what other cities and towns may have used for support of year built.

One other taxpayer was in attendance but did not speak before the board.

Acceptance of Minutes

Minutes of the November 27, 2006 meeting were accepted as presented.

Correspondence, etc.

A letter to the owner of 46 Village Drive regarding information provided for her fiscal 2006 appeal at the ATB was forwarded to the Assessors on December 11, 2006. The letter was not discussed.

Community Preservation Act (CPA)

Bob updated the Board on the number of applications that have been filed. Board members had questions about the filing deadline, what documentation should be supplied, how many people had called, etc.

At the special town meeting Bob amended the article that establishes the Community Preservation Committee and added that applications must coincide with the deadline established for personal exemptions. This deadline is three months from the mailing of the actual bill.

The other concern had to do with what documentation will be required to verify household income. The brochure was written with the intention that an income tax return be required as part of the application process. The brochure was previously reviewed and approved by the Board, however, they reaffirmed at the meeting a tax return be submitted with the application. The members feel that this is part of their due diligence in reviewing applications so that only those who qualify are exempt from payment of the surcharge. The Assessors also indicated that form 4506 – T will (Request for Transcript of Tax Return) be required if the applicant claims not to have filed a federal return.

Although the office has received numerous calls, only one application had been received as of the date of this meeting.

Personal Exemptions

No exemptions were reviewed.

RECAP/Interim update – FY2007

The final RECAP of income and expenses with the official tax rate of \$15.53 for fiscal 2007 was distributed to the Assessors. Bob thanked Dennis for representing the Board and filling in for him on the night of the “Classification” hearing with the Select Board. Finance director Paul Pasterczyk was there to present Bob’s material. Paul did not feel the need to speak after Dennis gave his presentation as it answered most of the questions that they have asked in the past.

There was a general discussion about assessments for fiscal 2007. Bob reported that there had only been 8 applications received as of the meeting date. The number of applications is expected to be much lower than last year. Assessment in fiscal 2006 saw a relatively large increase overall, but particularly in the value of the land. Fiscal 2007 is an “interim” year and single family assessments did not increase (except for homes with building permits and additions). The 53 condominiums were the only group to increase, and half of the applications so far are from condominiums.

The Assessors indicated that they would like the assistant assessor to inspect the physical features of the condominiums whose owners are applying for an abatement to see if any change is justified through a correction in data. Bob indicated that he felt the 3 sales that were analyzed (calendar year 2005) that indicated the condominium assessments should be increased appeared to be somewhat of an anomaly, as sales subsequent to the valuation date of 1/1/2006 were back down to the prior assessed value. The fiscal 2007 assessments were increased to meet the interim year requirements of the Department of Revenue, however, “common sense”, empirical and anecdotal evidence would all seem to indicate that the assessments should have remained the same as fiscal 2006. Bob stated that he believes the assessed values of condominiums for fiscal 2008 will return to fiscal 2006 levels.

The Board indicated that they will review each application and make a decision based on the merits presented as support for a different assessment.

Appellate Tax Board (ATB) – FY2005 & 2006

Bob has not received any notification from the ATB regarding the cases heard in Springfield on October 14, 2006.

The Assessors’ office has not received any notification regarding 170 Dwight Road, (Famiglia) that was heard in Boston on October 15, 2006.

Adjournment

The meeting was adjourned around 7:50 p.m.

Next Meeting: Monday, February 12,, 2007 at 7:00 p.m.
Community Room of the Fire Station

Respectfully Submitted,

Robert P. Leclair, CMA, RMA, MAA
Assistant Assessor