

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

TUESDAY – NOVEMBER 1, 2005

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 8:30 a.m.

Acceptance of Minutes

Assessors voted to accept the minutes of Tuesday, October 11, 2005 as presented

Correspondence

None

Public Comment

No one was present to speak at the public comment portion of the meeting.

Excise

October monthly report not available at this time.

Appellate Tax Board (ATB) and FY2005 Abatements

Approval was received to engage town counsel for the two ATB cases scheduled for December 14, 2005. Board members discussed these cases.

- **942 Longmeadow Street** Original request was to abate the value because the garage on the property is too small to house their cars and should be considered a storage shed. Language in the appeal indicates that the taxpayer now feels this property is assessed at a higher percentage than surrounding properties. It was agreed that we should go forward with this case as there really is not a “disproportionate” assessment.
- **Dr. Freeman** The other case scheduled for December involves personal property of a business. The Form of List submitted for Fiscal 2005 had fewer items listed than observed by the personal property appraiser hired by the town. The Assessors decided at the time of application that they would rely on the inventory list of the personal property inspector. As part of the FY2006 update, we were also able to have the appraiser meet with the taxpayer and review each other's list of equipment so we would be in agreement going forward.

Triennial Certification/Classification

The required paperwork and statistical analysis for the fiscal 2006 update of property value was submitted during a meeting with the Department of Revenue representative Chris Keefe on October 18, 2005. Also in attendance with the assistant assessor were Dave Arnold and Jason Lawrence from VISION.

The Property Sales Report (LA-3) and the Public Utility Values cover letter were signed by the Assessors as part of the property value certification process. The Overlay (OL-1) report and the Assessment Classification Report (LA-4) were also signed, however, the Board was informed that some totals could change and require signatures at the next meeting.

The LA-4 report has the totals for all the different classes of property. These figures include any increase in value as a result of a building permit as well as the increase due to the update. The LA-13 report which separates the increase due to new growth compared to increase due to appreciation was not ready for this meeting. Most of the increase in value is due to the update and the Assessors were able to discuss the changes from the prior fiscal year.

Assistant Assessor Bob Leclair reported that eight vacant lots from State property code 130 (Vacant Buildable Land) were added to the single family home category 101. The single family aggregate value increased about fifteen percent. Condominiums (102) increased about fifteen percent. Commercial property increased about fifteen percent. Commercial property increased about thirty-three percent. Vacant, residential land (buildable and unbuildable) increased about thirty-three percent. Bob informed the Board that more precise figures would be available once the LA-13 Growth report is completed.

Bob also informed the Assessors that while there was essentially no change in the parcel count, the percentage of value in the Residential Class as a whole increased from the upper 95% range into the lower 96% range. This was discussed in connection with classification hearing scheduled with the Select Board on November 21, 2005. Adopting a factor of 1 maintains a single tax rate. A shift of between 1 and 150 percent of the proposed tax rate can be assigned to the commercial, industrial and personal property classes resulting in two tax rates.

Last year some member of the Select Board voted in favor of having two tax rates. Historically, the Assessors have recommended that the Select Board adopt a factor of one and keep a single tax rate. The Board discussed their recommendation for fiscal 2006 and decided once again to suggest that the Select Board adopt a factor of 1; Chairman Fein – yes, Mr. Kennedy – yes, Mr. Graczykowski – yes.

The Assessors believe that two tax rates, where the Commercial, Industrial and Personal Property accounts pay a higher amount than the Residential property is patently unfair in a community with only 37 real and 61 personal property accounts that make up less than 4% of the value total value. In other words, there are 5,685 properties with 96% of the value and 97 accounts with less than 4% of the value. It was also pointed out that the administration of a split rate could require additional staff or overtime. It is also not known what problems might be encountered with the current billing software in generating timely tax bills.

Misc.

- **New Assessor**

- Peter Graczykowski was appointed by the Select Board on October 17, 2005. Peter informed the Board that he may have a problem attending morning meetings due to a career change. Several alternatives were discussed with Peter saying that he was going to alert the town manager of the situation.

- **Assessors' Training**

Both Dennis and Peter received the D.O.R.'s "Classification" training at their Wednesday evening class. We now have all three board members with the proper certification.

- **Signature Stamp**

Signatures for a new stamp were collected. With the change in charter and the recent resignations, we have not had a current signature stamp since July.

- **Assessors' Stipend**

Correspondence was sent to Chairman Fein regarding the town manager's decision not to pay the appointed Assessors, just those elected. Apparently the new charter does not specifically address the issue and leaves it to the discretion of the town manager.

Adjournment

The meeting was adjourned shortly after 10:00 a.m.

Next Meeting: Monday, November 21, 2005
Community Room of the Police Station

Respectfully Submitted,

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