

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

MONDAY – FEBRUARY 6, 2005

Assessors Present: Chairman Jonathan L. Fein, Dennis Kennedy and Peter Graczykowski

Also Present: Assistant Assessor Robert P. Leclair

Absent:

Assessors' Chairman Fein called the meeting to order at about 5:00 p.m.

Acceptance of Minutes

Assessors voted to accept the minutes of Tuesday, November 21, 2005 with changes.

Correspondence

Recent issues of "City and Town" were distributed. November/December, 2005, January 2006 and February, 2006. Peter indicated that he has access to these publications from the DOR's Division of Local Services via the internet and does not need a hard copy in the future.

Public Comment

Joseph Occhiuti asked the Assessors if there are written guidelines relative to the process of appraising/assessing and certification of values. Bob indicated that the state sets the guidelines in various publications, (Bulletins, IGR's, etc.) distributed via the internet. As a courtesy, the Assessors asked Bob to provide some of these materials to Mr. Occhiuti because Mr. Occhiuti indicated that he is having problems with his computer at home.

Excise

The Assessors will no longer be signing the *Monthly List of Abatements, Motor Vehicle and Trailer Excise*. This was discussed at a meeting with the finance director/town accountant, collector/treasurer and the assistant assessor. Bob indicated that he was not opposed to "rubber stamping" the Board's signature on the monthly reports. The only abatements that are granted are ones that meet the criteria for abatement {1. providing a completed form approved by the Commissioner of Revenue, 2. written documentation of transfer of ownership of the vehicle (trade-in, gift, demolished, purchased by insurance company in the settlement of an accident, etc.) and 3. disposition of the license plate (turned in to the Registry, on a new vehicle, confiscated by another state upon registration of vehicle in that state, etc.)}

Motor Vehicle applications for abatement that are not routine and need the Assessors input will be brought to the meeting for the Board's review. Applications that do not conform to the "rules" and may need to be denied will also be presented to the Assessors. Bob indicated that since the granting of the abatement is routine, he did not foresee a problem with this new procedure. Bob also told the Board that the finance director was going to check with the auditor and get his opinion of the new procedure.

ATB (Appellate Tax Board)FY2005 Cases

The 168 Williamsburg Drive case was discussed. Town counsel Dave Martel filed a motion to dismiss this case because the Assessors' Office was denied access. This is a single family home where the owner claims, among other things, that the living area of the second floor is overstated. The ATB issued an order for the home to be inspected by Friday, February 3, 2006.

By mutual agreement, the home was inspected on Monday, February 6, 2006 at 10:00 a.m. The result of the inspection was to correct the sketch of the home. This reduced the assessed value and the Assessors approved the reduced value. It is anticipated that this lower assessment will preclude having the case heard at the ATB. If this is not satisfactory to the applicant, the hearing at the ATB is scheduled for March 14, 2006 in Boston (originally scheduled for January 24, 2006).

The owner's husband of this property is also involved in the ATB case for property at 170 Dwight Road. The owner of Dwight Road asked if he could speak to the Assessors regarding that property and possibly reach an agreement prior to having to attend the hearing on June 7, 2006 at the ATB offices in Boston (also originally scheduled for January 24, 2006). The Assessors instructed Bob to call and advise the homeowner that they would be more than willing to discuss the assessment of the property with him.

Personal Exemptions

- Two exemptions were granted by the Board under Chapter 59, Section 5, Clause 18 (Aged **and** Impoverished **and** Infirm) in the amounts of \$500 each.
 - Janet J. Connelly of 161 Lawnwood Avenue
 - Rose M. Colantoni of 126 Bliss Road

Triennial Certification/Classification

Bob presented the Assessors with a copy of the "RECAP" and all supporting documentation for their review. The RECAP is the document that the DOR uses to approve the tax rate. The Assessors' part of the RECAP shows the total value of residential property, commercial property, industrial property and personal property. The revenue to be raised from property tax (tax levy) divided by the aggregate property value, produces the tax rate.

Misc.

Town Report

Bob distributed a draft copy of the 2005 calendar year town report for the Assessors to review. Comments, corrections, changes, suggestions, etc. should be called in to Bob by Friday, February 10, 2006.

Tax Deferral

The application of Raymond & Phyllis Beaupre of 131 Lincoln Road was approved by the Assessors. This is the second year that the Beaupres have applied and been approved. They are requesting that 100% of their tax burden be deferred.

Bob brought up an e-mail from the Council on Aging director, Karen Michelman who asked if the Assessors would consider changing the interest rate charged to owners who have deferred their taxes. This issue was briefly discussed and the Assessors asked Bob to find out if there is an IGR or other guideline on the issue. It was not clear from the correspondence if the Assessors were being asked to make a recommendation to the Select Board, if the Assessors are in charge of adoption the policy, etc.

Betterment

A betterment appeared on the tax bill of 6 Blueberry Hill Road due February 1, 2006 (first actual bill). This betterment was paid off in full last year, however, the secretary at the time (Dawn Eggleston) made an error and neglected to make this betterment inactive

in the GEMINI billing system. As a result the apportioned amount of \$73.31 and the interest of \$58.65 appeared on the bill.

Once it was confirmed that a mistake had been made, Bob requested of the Chief of the Bureau of Municipal Finance Law, Kathleen Colleary grant permission under Section 8 of Chapter 58 to correct the error by removing it from the tax bill.

Permission to abate a portion of the fiscal 2006 apportioned betterment, interest and charges not to exceed \$131.96 was received by the Assessors' Office on Monday, February 6, 2006. The collector/treasurer, at the instruction of the finance director had already made the change to the tax bill in violation of the state law. This is unfortunate because it is another instance of the erosion of the Assessors authority. Prior to the adoption of the charter and appointment of Assessors, there was a much more stringent adherence to correct procedures and application of the state statutes.

Motor Vehicle Excise Bills (MVE)

As a result of an anticipated change in the billing software for excise bills, the "deputy" collector's offer to print the bills was accepted. The collector attempted to have an abbreviated abatement application printed on the reverse of the bill which was different than those already in use by the Assessors' Office. When called into an ongoing meeting to express his opinion, the Assistant Assessor insisted that this application for abatement, which did not appear to conform, be removed. Unfortunately, the revised bills were not presented to the Assistant Assessor before they were printed. Upon inspection, Bob Leclair pointed out in an e-mail to the collector that the time frame for applying for a refund had been changed in August of 2004 (with subsequent IGR's from the state). Neither the collector/treasurer nor the finance director agreed to change and correct the information regarding the time frame for applying for a refund.

Once again, this lack of adherence to the statute and deliberately and knowingly acting contrary to the law has only been witnessed since the Board of Assessors, collector/treasurer has not been elected.

FY2006 Property Abatements

Bob presented the Board with a spreadsheet of all applications for abatement. Fiscal 2006 had the greatest number (239) of applications since Bob was hired in 1996. The primary reason for this is the tremendous increase in land value. Taxpayers called and admitted (in some cases) that the total value seemed reasonable, however, they were shocked by the increase in the land component, compared to the building component.

The Assessors voted to go into executive session (Fein – yes, Kennedy – yes, Graczykowski – yes) to discuss the merit of property abatement applications and to return into open session to "announce" their decisions.

Applications Denied

- 500 Inverness Lane
- 85 Allen Road
- 697 Laurel Street
- 30 Brookside Drive

- 120 Greenacre Avenue

Applications Granted

- 53 Ashford Road
- Eunice Drive
- 168 Williamsburg Drive
 - Corrections made will be applied to FY2005 ATB case as well as FY2006 application.

Adjournment

The meeting was adjourned shortly after 6:35 p.m.

**Next Meeting: Monday, February 27, 2006 at 5:00 p.m.
Community Room of the Fire Station**

Respectfully Submitted,

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