

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

TUESDAY – APRIL 24, 2007

Assessors Present: Chairman Jonathan L. Fein and Dennis Kennedy

Also Present: Assistant Assessor Robert P. Leclair

Chairman Fein called the meeting to order at about 8:50 a.m.

Public Comment

Joseph A. Occhiuti of 23 Hawthorn Street spoke to the Board regarding the town of Longmeadow's valuation process, land values in different neighborhoods and sales of property.

Acceptance of Minutes

Minutes of the March 26, 2007 meeting were accepted as presented.

Correspondence, etc.

The April edition of the Department of Revenue's publication, *City and Town* was handed out to the members of the Board.

Old Business

Bob followed up on a question that was raised at the last meeting regarding how the assessed value of town owned property that is sold should be determined. Bob spoke with DOR attorney Dan Murphy. Dan cited **Chapter 44 § 63A Sales of public land; payment of taxes**, which states that during the year of the sale, taxes are prorated until the end of the fiscal year based on the assessed value. The next year's taxes are based on the sale price of the property, not the assessed value. Subsequently taxes are based on assessed values arrived at through the normal course of arriving at "full and fair cash value".

Copies of the statute were handed out and the Board discussed the issue. The Assessors questioned whether the purchaser was aware of the statute. It was decided that the purchaser would have the same opportunity to contest the assessed value for fiscal 2009 in the same manner as any taxpayer. Assessed values are noted on the first actual bill that is mailed in December and due February 1. The procedures for challenging the assessment are detailed on the back of the bill and of course the Assessors staff is always available to answer questions.

Misc. / New Business

The Assessors were notified that the secretary in the office (Amy O'Connor) informed Bob the day before that she is leaving for another job and is giving a two week notice. Bob met with the finance director (Monday 4/24/2007) to discuss this issue. It was suggested that the position be filled with a temp worker for the short term so that there could be some discussion about whether either of the two clerical positions in the office would be changed, upgraded, etc. Several scenarios were proposed in the past and the finance director would like time to discuss with the town manager if the staffing in the office will change. Bob will re-submit a proposal that was recently submitted relating to incorporating a data collector as part of the Assessors' staff.

The Assessors asked if there has been any movement on the appointment of a third assessor for the board. Bob said he would ask in the Select Board's office and notify chairman Fein.

The Board discussed the letter from Dave Martel that will be sent on behalf of the Board to the Jewish Nursing Home requesting various documents. Town counsel advised that additional documentation is necessary for him to render an opinion as to the continued exempt status to 770 Converse Street.

Executive Session

At about 9:40 a.m. the Assessors (Fein – yes, Kennedy – yes) voted to go into executive session to discuss property abatements, personal exemptions and community preservation act abatements and to return to public session to announce the results.

Appellate Tax Board (ATB)

Discussion of pending cases was done in executive session. It was decided that Dave Martel could negotiate a settlement on behalf of the Board in the 780 Converse Street case (Ruth's House). Bob will discuss the details of the Boards' stipulations with town counsel.

The Assessors also discussed correspondence with Dave Martel concerning a request for interrogatories in the 942 Longmeadow Street case that is in "formal" proceedings. Several other cases claiming disproportionate assessment that grouped with 942 Longmeadow Street by virtue of being represented (originally) by the same attorney can not be sent interrogatories due to the fact that these are informal proceedings.

Community Preservation Act (CPA)

- One "final" application was received (deadline-March 27, 2007) and approved – 35 Tabor Crossing bringing the total number of exemptions to 11 for the year.

Property Abatements

- 23 Hawthorn Street – Denied

Adjournment

The meeting was adjourned around 9:50 a.m.

Next Meeting:

Assessors will meet as needed over the summer.

Respectfully Submitted,

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