

**BOARD OF ASSESSORS' MINUTES
COMMUNITY ROOM – POLICE STATION
MONDAY – JUNE 2, 2003**

The meeting was called to order at about 8:30 a.m.

Assessors Present: James J. O'Connell, Scott C. Bush and Jonathan L. Fein
Also Present: Assistant Assessor Robert P. Leclair

James O'Connell and Assistant Assessor Bob Leclair welcomed newly elected assessors Scott Bush (3 years) and Jonathan Fein (1 year) to today's meeting.

Acceptance of Minutes

The minutes of the April 28, 2003 meeting were accepted as presented. (Of the three current members, only chairman O'Connell was present at that meeting.)

Public Comment/Correspondence

Representatives from Chestnut Knoll presented information regarding their operation particularly with respect to income and expense. The Board has denied their application for abatement for fiscal 2003. Those in attendance were making a case that the town's appraiser overstated income figures while expenses were very conservative and somewhat understated resulting in an inflated net operating income. There was some discussion that additional documents would be forthcoming from Chestnut Knoll. Among those in attendance were Tim Cotz, Executive Director, David Leslie, controller and attorney Jeff Roberts.

After the presentation the assessors discussed the issue and decided to have the appraiser from Vision review the income and expenses presented and provide some support for his value of almost twenty-two million dollars. Bob Leclair will contact the appraiser after all the supporting documents from Chestnut Knoll are delivered.

Excise

The Assessors signed the April 2003 *Monthly List of Abatements, Motor Vehicle and Trailer Excise*: \$451.46 from the Levy of 2002 and \$11,239.55 from the Levy of 2003 for a monthly total of \$11,691.01.

FY2004 Budget

The Board was informed that an additional town meeting might be called by the Board of Selectmen as a result of a petition by town residents. A meeting of department heads is scheduled for today at 10:00 a.m. to discuss 1) how much money each department needs to eliminate the "furlough" and 2) restore the Friday afternoon hours that were cut from the clerical staff to reduce the budget by 3%.

Abatements/ATB

- On April 30, 2003 after the Board meeting, Dave Martel, Jim O'Connell and Bob Leclair participated in a conference call. This call was at the suggestion of town counsel (Dave Martel). Originally the Assessors were not going to appeal the decision

of the appeals court in the matter of the Bay Path College property at 33 Farmlea Road. The decision to take 33 Farmlea Road off the tax roles could also impact an adjacent property at 906 Longmeadow Street. Upon further review and taking into account a potential loss in revenue of about \$12,000 per year in taxes, Dave suggested that the town at least allow him to file an appeal to the SJC. Dave estimated that the cost to the town would not exceed \$2,000. He also felt that if the SJC agreed to review the case we had a reasonable chance of a favorable decision. After some discussion, Jim gave Dave the approval to go ahead with the appeal.

Copies of Dave Martel's application for further review to the SJC were distributed to the Board members. Copies of Bay Path's opposition to the SJC review were also distributed.

During the discussion of this case it was brought out that 906 Longmeadow Street is being rented to a family with children who attend the public school.

- A spreadsheet detailing all abatement applications with the Board's decisions etc. was distributed. The statistics of the number of applications with the percentages approved and denied was discussed.
- A list of appeals for fiscal 2003 was distributed. Bob gave the Assessors a brief overview of each application in order to update the two newly elected Assessors.

Measure & List

The Assessors briefly discussed the DOR requirements for completing a physical inspection of each property in Longmeadow on a nine-year cycle to be implemented in the 10th year. Although this was originally a DOR recommendation for fiscal 2000, Bob Leclair wrote a strong letter stating his belief that the information on the property record cards is of a good quality with "minor" errors. Consequently, the DOR has allowed the town to postpone this work. Approximately half (\$90,000) of the estimated cost was approved at the May town meeting for fiscal 2004. It is the Board's intention to ask for the balance for fiscal 2005. The actual inspections will take place from about March to September of 2004 (spanning fiscal 2004 and 2005) with any changes taking effect in fiscal 2005. This will allow for a fiscal 2006 mandated triennial certification that just takes into account changes in property values. Details of the measure and list will be discussed at future meetings.

Misc.

- A motion was made and seconded to have current chairman O'Connell remain as chairman. The vote was unanimous in favor of the motion.
- Assessors were asked for signatures for a new "signature stamp" for routine documents.
- CMR 58.3.1: Qualifications of Assessors were distributed for the benefit of the new members. CMR 58.3.1 explains the requirement of elected or appointed assessors to complete a DOR sponsored course. Also included was the DOR/Division of Local Services website with Course 101 Supplemental Materials and the web address of where to obtain other publications, forms, etc. (<http://www.dls.ma.us/dor2.htm>).

- The form (MDM-1) for state reimbursement of personal exemptions was signed. 142 exemptions were granted for a total of \$44,687.50 in taxes. Bob gave a brief overview of the exemptions plus which receive a reimbursement from the state and the amount reimbursed.
- Discussion of a P.I.L.O.T. (Payment in lieu of tax) for Bay Path was referenced and will be discussed at a future meeting.
- Assistant Assessor Leclair informed the Assessors that a response to the Field Club's request for exempt status was mailed on May 2, 2003. Included in the letter was a DOR brochure outlining the requirements for achieving exempt status. Upon submission of these documents the Assessors will review the application.
- **LA-3**
 - The monthly summary of property transfers from the Registry of Deeds was distributed, reviewed and discussed by the Board. Of the 36 transfers only 11 were valid "arm's length" sales. While this is a low percentage of valid sales, the monthly report often has a majority of transfers of "convenience".
 - The median Assessment to Sales Ratio (A/S) used in the analysis of "level of assessment" is currently at about 84%. When the DOR certified the town's property values for fiscal 2003, the A/S Ratio was about 98%.

Adjournment

The meeting was adjourned at about 10:05 a.m.

**Next Meeting: – Monday, June 16, 2003
Community Room of the Police Station**

Respectfully Submitted,

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