

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

TUESDAY – AUGUST 17, 2004

Assessors Present: Chairman Jonathan L. Fein, Scott C. Bush and James J. O'Connell

Also Present: Assistant Assessor Robert P. Leclair

Assessors' Chairman Fein called the meeting to order at about 8:30 a.m.

NOTE: This meeting was originally scheduled for Monday, August 16, 2004. The August 16, 2004 meeting was cancelled and rescheduled to Tuesday, August 17, 2004 at the same location and time.

Acceptance of Minutes

The minutes of the July 12, 2004 meeting were accepted as presented.

Correspondence/Mail

None

Public Comment/Correspondence

Interim town manager Norman Thidemann and interim finance director Paul Pasterczyk asked to speak with the Board at around 9:00 a.m. The Board conducted their regularly scheduled business until that time.

Both guests arrived for the scheduled time and were introduced to the Board by Assistant Assessor Bob Leclair. Paul explained his new position and the reason for wanting to meet with the Board. He sees inefficiencies in how staff is used within the various departments in the town hall. He is looking to shift staff around various departments. At times when the Assessors' staff is available for example, Paul would like to be able to call upon them to assist other departments if their workload is excessive.

There was discussion of a general nature relative to the changes required by the charter and how it affects operations at the town hall. The specific reason for the meeting had to do with the building department being closed to the public on a particular Friday morning and the Assessors' Office being asked to issue dump stickers. Paul and Norm both felt that it is logical for the Assessors' Office to cover for them due primarily to proximity directly across the hall.

After considerable discussion, the Board agreed that Assessors' staff could be called upon to occasionally assist with the sale of dump stickers. The Assessors' primary concern was that this would be a weekly or even a monthly event, i.e. not on a regular basis to the extent that the Assessors' Office would be doing Building Department duties instead of Assessing duties. As part of this discussion, the following questions and/or objections were raised. It should be noted that the Board expressed its intention to be cooperative and helpful in facilitating beneficial changes designed to even out the work flow in situations like the one under discussion and as different departments experience peak work flow at different times during the year.

- As a courtesy and convenience to the public, dump stickers should be on the first floor. Many elderly are observed having difficulty ascending and descending the stairs on their way to purchasing a dump sticker.
- Collection of fees should be centrally located and be the responsibility of the Collectors' Office.
- Anyone collecting close to \$100,000 in fees over the course of the year might need to be bonded, or if this is not necessary, at least have this function included in the person's job description. (Another reason to have it in the collectors' office.)
- Does building department work (dump stickers) get done before or in lieu of Assessors' work, and who makes that determination?

Excise

The Assessors signed the July 2004 *Monthly List of Abatements, Motor Vehicle and Trailer Excise*: \$513.97 from the Levy of 2003 and \$3,800.37 from the Levy of 2004 for a monthly total of \$4,314.34.

Appellate Tax Board (ATB)

Old Business

- **Interim year adjustments**

The question of interim year adjustment has been discussed at several meetings in the past. The Board was updated on the status of this new requirement from the State. Bob attended one day of the "specialty course at the U/Mass Assessors School to learn about interim year adjustments. The DOR informed cities and towns that this would be mandated for fiscal 2005, however, due to budgetary constraints it was not clear if they would actually follow through on the requirement. Those in attendance were informed that certain documentation necessary to set the tax rate would not be approved by the DOR if this requirement is not met this year.

Bob asked if Assessing Boards were allowed any discretion in deciding to do an interim year adjustment. Does it matter if the town just completed their triennial certification in FY2004? Does it matter if a town like Longmeadow is due for triennial certification next year – FY2006- and the Board would rather wait until that time, etc? The answer to any and all questions was that the city or town must meet the DOR's criteria for "level of assessment" of between .90 and 1.10, and that the dispersion of data must be within 10%, etc. similar to a certification year.

The Board had discussed funding for an interim year adjustment in preparation for the May 11, 2004 annual town meeting (funding for FY2005). At that time Bob had submitted a request for a warrant article to then town administrator Susan Wright (copies to Assessors) on February 25, 2004 along with three other requests. At the time, it was not know how much an outside vendor would charge and the request was for \$9,000.

It is customary that the Select Board will place warrant articles from department heads and Boards on the warrant since they are in charge of town meeting. The warrant article with the Assessors' request for funding was dropped by the newly appointed interim town administrator Norman Thidemann. Bob became aware of the article being dropped because

he watched the Tuesday, April 6, 2004 meeting of the Selectmen. During the meeting, warrant articles were being reviewed, however, there was no discussion of this item between the Selectmen and the interim town administrator. When questioned in an e-mail (copies to Assessors) from Bob Leclair dated Wednesday, April 7, 2004 the interim town administrator confirmed that he had removed three of the four warrant articles submitted by Bob on behalf of the Board of Assessors.

Since the DOR is not backing off of their requirement for the interim year adjustment, Bob asked for advice as to funding from the town accountant who is acting as the interim finance director. Paul indicated that a Reserve Fund Request should be submitted to the Finance Committee at their next meeting (late August, early September) explaining why the money is necessary. Bob distributed copies of a letter from VISION which indicated that the cost to update values in the manner required by the DOR would be about \$5,000. Paul reminded the Assessors that three oral quotes are required before a contract can be entered into for consulting work.

- **Ruth's House**

Cost and sales information was received from VISION and distributed to Board members. This information was requested as a result of a letter received from Thomas Dybick, CFO of Jewish Geriatric Services. Both Mr. Dybick and Alan Rosenfeld had met with Bob and Jonathan to discuss the assessed value of Ruth's House. The question of how building cost is determined was asked in the letter.

The material from Dave Arnold included a page from a cost manual (Marshall & Swift, L.P.) citing cost for "HOMES FOR THE ELDERLY". In addition, several sales of similar facilities were included. After some discussion it was decided that the cost information be forwarded to Mr. Dybick.

- **Dr. Knaus**

Bob distributed a letter thanking Dr. Knaus for keeping the Board informed of the dispute between the concerned property owners in the Arlington Road area and Bay Path College.

Misc./New Business

- Jonathan and Scott attended the Massachusetts Association of Assessing Officers (MAAO) school held in Amherst August 9-13, 2004 Both Assessors were enrolled in the SALES COMPARISON course. They were informed of their grade immediately after the exam. They are to be congratulated not only for passing the exam, but also for taking the time to attend and showing an interest in furthering their assessing knowledge.

- **Willy's Island**

Two articles were brought in by Bob having to deal with "Willy's Island". The articles were discussed briefly and will be brought up at a future meeting.

- **Meadowbrook Drive**

Bob observed a dispute between two neighbors while attending a Zoning Board of Appeals meeting. The question of ownership of paper streets was discussed. Bob called Dave Martel

and was told that this is a “special” situation because the town sold its interest to the abutting property owners. The issue of assessing the abutters will be taken up at a future meeting.

- **Eunice Drive**

A vacant building lot owned by Sons of Jacob that had been receiving exempt status has been changed to taxable for fiscal 2005. The assistant Assessor questioned the exempt status of this parcel while looking at a map with a question about another property.

After the preliminary fiscal 2005 bills were mailed, Attorney Larry Levine, a representative of the Synagogue called and spoke with Bob about the change in tax status of the property. According to Mr. Levine, this property should remain exempt for a number of reasons.

- The land has always been exempt.
- The organization is a 501 C 3 corporation.
- It is not taxed in Springfield.
- The portion is Longmeadow (by itself) is not a building lot and should not be taxed as such.
- He has had similar dealings with Worcester and the Assessors allow exempt status for the land as long as it is described on one deed.

Bob distributed copies of the property card and map to the Board. He also contacted Dave Martel to ask for his legal opinion. Bob has yet to hear from Dave (town counsel) but believes he is correct in changing the status of the property. After some discussion it was suggested that all exempt property be reviewed for similar “misclassification”. Bob informed that Assessors that he will apprise them of Dave Martel’s opinion.

Adjournment

The meeting was adjourned at about 10:25 a.m.

Next Meeting: – Monday, September 6, 2004 8:30 a.m.
Community Room of the Police Station

NOTE: Meeting date was subsequently changed to Tuesday, September 07, 2004

Respectfully Submitted,

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