

**Town of Concord
Board of Assessors Meeting Minutes
January 5, 2017**

Present: David Karr, Jim Sommer, Christian Fisher, Gerald Vigneron
Absent: Cynthia Rainey
Staff: Town Assessor, R. Lane Partridge
Visitors: Town Finance Director Kerry LaFleur
Dick Jamison, Finance Committee Liaison

Chair Karr called the meeting to order at 7:01 PM in the Hearing Room, Town House, Concord.

PUBLIC FORUM PRESENTATION ON FY 2017 REAL ESTATE VALUES

Assessor Lane Partridge introduced the presentation on changes in valuation from this year compared to last. The valuation date for Fiscal Year 2017 is January 1, 2016. The Town follows state rules. The basis for all changes is set in statute. Mr. Partridge noted that the evening's PowerPoint presentation would be on the Assessors page of the Town web site, along with other information about the abatement process.

The presentation included slides on:

- ✕ Definitions;
- ✕ The State approval process for valuations;
- ✕ The Concord Select Board's tax policy decisions;
- ✕ State requirements for evaluating sales (Assessment to Sales Price Ratio);
- ✕ The Assessment/ Classification Report;
- ✕ Calculating the tax rate;
- ✕ The assessment process calendar;
- ✕ Concord trends;
- ✕ Concord sales for the last 6 years; and
- ✕ FY 2017 adjustments

At the conclusion of the presentation, Mr. Partridge invited audience members to ask questions.

Louis Salemy, 68 Great Meadows Road, asked about the 5.1% decline in Market Area 26. Mr. Partridge explained, and also noted that the highest rate of increase in valuation occurred in Market Area 32, around Emerson Field.

Mr. Salemy also asked that the minutes of the Board of Assessors meeting on September 20, 2016, be amended to include discussion of a \$4 million valuation of his property. Mr. Partridge said that the Recording Secretary would review notes of the meeting.

The public forum concluded at 7:28 PM.

APPROVAL OF MINUTES

The Board considered the minutes for regular and executive session meetings on November 3, 2016, and agreed to postpone a decision until Ms. Rainey was present. The Board also agreed

to discuss at its next meeting Mr. Salemy's requested adjustment of the September 20, 2016, meeting minutes.

MOTOR VEHICLE EXCISE TAX ABATEMENTS

Mr. Partridge presented an End of Month Report on total motor vehicle excise tax abatements for November and December 2016.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle tax abatements for FY16 that occurred in the month of November 2016, in the amount of \$799.69.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle tax abatements for FY16 that occurred in the month of December 2016, in the amount of \$1,235.13.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle tax abatements for FY15 that occurred in the month of December 2016, in the amount of \$41.25.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle tax abatements for FY14 that occurred in the month of December 2016, in the amount of \$573.12.

TOWN ASSESSOR

VERIZON ATB CASE

Mr. Partridge reported a favorable result from settlement discussions following a multi-community appeal of the Department of Revenue's valuation of Verizon's cellular infrastructure: a 7% reduction statewide for Verizon with no interest. While this is not a done deal, Mr. Partridge said, it's close. The DOR has agreed on a valuation methodology through 2022. Concord has spent \$1,000 on legal expenses and saved more than \$200,000 of a possible refund (abatement for Fy 10, 11, and 12). This would resolve the uncertainty surrounding this matter, which goes back to 2009. Mr. Partridge commended the Board for joining the group of communities to put pressure for settlement. This will allow the Town to close out some overlay funds.

SENIOR TAX RELIEF

The Tax Fairness Committee's Home Rule petition, which passed at Town Meeting in April, also passed in the state legislature. It will now go back to Town Meeting and, if approved, then to a

Town-wide vote for approval. Mr. Partridge noted that the home rule petition leaves a lot of decisions to the Board of Assessors, for example, the language of the exemption application and guidelines on excess limits. He added that matter is on a fast time line. If it passes at Town Meeting in April, applications will be due September 1. All kinds of work will need to be done before the tax rate is set. Mr. Partridge said that likely issues are volume of applications and the fact that the petition goes above the circuit breaker standard set by the state. Even though the taxpayer has the burden of filling out the circuit breaker form, the office needs to check that it has been done correctly. Mr. Partridge gave the Board a sheet of examples of the kinds of calculations the office will need to make.

Mr. Vigneron noted that the office might need help, one form could be to contract a retired CPA, for instance.

Mr. Fisher asked whether, if it takes this much work, the Board should recommend to the Select Board not to do it. He said he felt strongly that the Board should quantify the amount of time it takes to calculate eligibility, and to let Town Meeting know.

Mr. Karr commented that If Town Meeting approves the measure, it will put some upward pressure on expenses. But, he added, that's Town Meeting's decision.

Mr. Vigneron noted that there's momentum for senior tax relief, and Mr. Karr agreed. The program poses implementation challenges, but it seems to give relief where it's needed and effective.

Mr. Sommer asked how many Concord residents take the circuit breaker, and Mr. Partridge responded that the number is approximately 75. Mr. Karr said one could pessimistically assume that the number of houses in Town whose value falls between the circuit breaker and home rule limits is the number of additional applications for relief. Mr. Partridge noted that the additional value by using the Towns' Median single family house value on a property would increase the number of applicants.

Mr. Vigneron suggested looking at Sudbury's experience for guidance.

ABATEMENT PROCEDURE

Mr. Partridge reviewed the Board's procedure for abatement hearings: the taxpayer speaks for 5 minutes, the Board asks them to return to their seat while it deliberates, and the chair makes sure that the taxpayer does not attempt to speak further.

Mr. Sommer noted that problems arise when the Board engages with the taxpayer, which tends to lead to a circular, unproductive back-and-forth. Mr. Vigneron said that Assessors might consider adopting the Zoning Board's procedure of making decisions at another meeting that public may attend but not speak at.

FISCAL YEAR 2017 COMMITMENT SHEETS

Mr. Partridge presented warrants to be committed and sent to the Treasurer for four categories of taxes: (1) real estate; (2) CPA; (3) Personal; and (4) Liens (water/ sewer/ electric). The Board

is responsible for assessing all property, which includes the direction to collect. The warrant commits the taxes to the Treasurer Collector to collect.

On a **MOTION** made by Mr. Fisher, seconded by Mr. Sommer, it was **UNANIMOUSLY VOTED** to **AUTHORIZE** the Treasurer Collector to collect taxes according to the warrants provided by the Town Assessor.

All Board members present signed the Warrants.

TITLE V BETTERMENT LOAN—24 MacArthur Road

Mr. Partridge reported that this betterment loan has been approved, but a typo in the document needed to be corrected.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Vigneron, it was **UNANIMOUSLY VOTED** to **RESCIND** the Title V betterment loan for 24 MacArthur Road in the amount of \$22,263.98.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Vigneron, it was **UNANIMOUSLY VOTED** to **APPROVE** the Title V betterment for 24 MacArthur Road in the amount of \$22,623.98.

APPORTIONMENT OF TAX—Ingraham Lane

Mr. Partridge explained that these supplemental bills related to the house and land at 1888 Main Street. The land was subsequently divided and sold for condo units, so the office has apportioned the amount owed by each unit.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the apportionment of a supplemental bill on 1888 Main Street to the condo units on Ingraham Lane.

TOWN REPORT

Mr. Partridge noted that the Board took a photograph for inclusion in the Town Report.

BOARD MEMBER COMMENTS

Mr. Fisher said that he was interested in hearing from the consultant hired to conduct a personal property audit of three companies—This Old House Productions, Kayak, and Welch's. Mr. Partridge responded that the contractors have meetings in January and February to audit those companies' books and that the Board should have news of their findings in March.

ADJOURNMENT

At 8:18 PM, on a **MOTION** made by Mr. Sommer and seconded by Mr. Vigneron, it was **UNANIMOUSLY VOTED** to enter executive session in compliance with Open Meeting Law Rule 7 for the purpose of considering exemption applications and CPA exemption applications under MGL chapter 59 section 5, and to adjourn thereafter.

Respectfully submitted,
Emily Wheeler
Recording Secretary

Documents consulted or reviewed at meeting:
MV Excise End of Month Reports November and December 2016