

**Town of Concord  
Board of Assessors Meeting Minutes  
January 9, 2020**

**Present:** Tom Matthews, Chair, Christian Fisher, William Herring and Tory Lambert  
**Staff:** Lane Partridge, Town Assessor

The meeting was called to order at 7:07 P.M.

**MINUTES**

**November 7, 2019 – Regular Session**

On a **MOTION** made by Mr. Herring seconded by Mr. Lambert it was **VOTED** to **APPROVE** the minutes of the regular session meeting of November 7, 2019.

**November 7, 2019 – Executive Session**

On a **MOTION** made by Mr. Herring seconded by Mr. Lambert it was **VOTED** to **APPROVE** the minutes of the executive session meeting of November 7, 2019.

**MOTOR VEHICLE END OF MONTH REPORTS**

Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for **November 2019** with the following amounts:

**2019 - \$1,981.05**

On a **MOTION** made by Mr. Fisher seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2019** as designated in the End of the Month Reports for **November 2019** and as listed above.

Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for **December 2019** with the following amounts:

**2019 - \$1,501.25**

**2018 - \$ 151.67**

**2017 - \$ 53.13**

On a **MOTION** made by Mr. Fisher seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2019, 2018 and 2017** as designated in the End of the Month Reports for **December 2019** and as listed above.

## **TOWN ASSESSOR**

### **Property Listing in Newspaper**

The Board discussed whether or not to submit the FY 2020 Property Values to The Concord Journal for inclusion in a future edition of the newspaper. The office has been contacted by staff, at the paper, about whether or not we want to do this because they need to sell advertising space for the publication. There is no requirement and no cost associated with doing this as it is a courtesy to the public.

The Board stated that 20% to 25% of people still get their information from The Concord Journal. It is mainly the older citizens but it is a sizable amount of the population of Concord. The Board concluded that they would like to publish the property values for FY 2020 in The Concord Journal this year.

### **240 Fairhaven Hill Rd.**

The Board discussed the fire that occurred on December 27, 2019 at 240 Fairhaven Hill Rd. It was reported that the fire was caused by cracks in the mortar of the chimney which allowed the fire to get into the walls and destroy the structure. The main house is a total loss while the garage and some outbuildings remain on the property.

Under the rules of Supplemental Billing, we are allowed to assess improvements to a property when the building value increases by more than 50% during a Fiscal Year and a certificate of occupancy is issued. The same is true when a disaster happens to a property, in this case the destruction of the house.

The original FY2020 value of the property was \$2,915,800. By removing the main structure from the property the new FY2020 value will be \$1,010,600. This would result in an abatement of \$14,098.07 which is the prorated amount from December 27, 2019 to June 30, 2020.

On a **MOTION** made by Mr. Herring, seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **GRANT** the abatement as recommended by staff.

### **82 Shadyside Avenue**

The Board discussed the property at 82 Shadyside Avenue which is being sold. The property has been under Chapter Land sporadically over the years. In 1975 a lien was placed on the property because it was being farmed. Since then there has been a new lien that was recorded with the current owner and that negates the 1975 lien. The 1975 lien was never released and the title company working on the property has asked that we prepare a Release of Lien to be recorded at the Registry of Deeds.

On a **MOTION** made by Mr. Fisher, seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to **RELEASE** the lien recorded on December 12, 1975 on 43 acres of land with buildings on the easterly side of Shadyside Avenue, described in Book 4481 Page 238 in

the Middlesex Southern Registry of Deeds and shown as parcel number 4248-1 on sheet K09 of the Assessors Maps.

Mr. Bergwall, the owner of 82 Shadyside Avenue, did not apply to be in the Chapter Land Program for FY2020. Since it has not been 5 years since he ceased being valued under the Chapter Land program he is subject to Rollback Taxes for Fiscal Years 2019, 2018, 2017 and 2016. The total rollback taxes due for those years is calculated at \$9,000.10.

On a **MOTION** made by Mr. Lambert, seconded by Mr. Matthews, it was **UNANIMOUSLY VOTED** to **ASSESS** Rollback Taxes, in the amount of **\$9,000.10**, for the property at 82 Shadyside Avenue.

The Board signed the Release of Lien to be sent to Mr. Bergwall, for 82 Shadyside Avenue, once the Rollback Taxes have been paid.

The Board discussed the property at 261 Park Lane which is being sold this week. The property was under the Chapter Land designation beginning in FY2005 and ending in FY2009. The Board will sign the Release of Lien for the property because it has not been under the Chapter Land designation for over 5 years.

On a **MOTION** made by Mr. Lambert, seconded by Mr. Herring, it was **UNANIMOUSLY VOTED** to **RELEASE** the lien recorded on October 17, 2005, for the property located at 261 Park Lane.

**FY 2020 Real Estate Warrants**

Mr. Partridge stated that when the taxes are calculated for the Fiscal Year, before the bills can be issued, the Board of Assessors needs to send warrants to the Treasurer/Collector and the Town Accountant stating the amount of money being sought for each class of property. The warrants are prepared and stamped with the Board of Assessors signatures. Mr. Partridge would like the Board to also sign the warrants for FY2020 and going forward.

Mr. Partridge also explained that because the Senior Means Tested Exemption raised the tax rate by \$.02, the amount of \$144,028 needs to be subtracted out of the total tax amount to raise in Real Estate Taxes for FY2020. In accordance with the Town Accountant and the Auditors, this will match the tax amount with the amount of taxes to be raised that we reported to the Department of Revenue.

The warrant amounts for taxes are as follows for FY2020:

Real Estate -	\$94,433,743.37
Personal Property -	\$ 697,383.23
CPA -	\$ 1,292,194.03
Sewer Betterment -	\$ 61,619.76
Title 5D -	\$ 36,043.06
Title 5C -	\$ 7,073.92

Title V C Loan -	\$	5,168.57
Title VC -	\$	1,922.40
Title VC Loan –	\$	2,268.11
Water Lien -	\$	19,844.06
Electric Lien -	\$	37,023.39
Sewer Lien -	\$	8,457.35
Senior Exemption -	\$	-144,028.00

On a **MOTION** made by Mr. Fisher, seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to authorize the release of the warrants for FY2020 as presented by staff.

**Photo for Town Report**

The Board took the Photo to be submitted for the annual Town Report.

**20 Lang Street Decision**

Mr. Partridge stated that the ATB voted in favor of the Town in regards to the property at 20 Lang Street. For FY2019 we have one case left to be heard, 91-B1 Lowell Rd., where the Rite Aid Pharmacy is located. Mr. Partridge has tried to contact the tax representative for the case but has received no response. The case was filed under the informal process at the ATB and we switched it to the formal process. The case has been scheduled to be heard at the ATB on March 9, 2020.

**Public Forum**

The Board will not be holding a Public Forum relating to the Property Values this year because there has been little interest in the past from the public to attend the forum. Mr. Partridge will prepare the information that he would prepare for the forum and we will post it on our website.

**Paperless Meetings**

The Board discussed using less paper at their meetings and projecting items on the television screen in the Assessor’s Office. Mr. Partridge will be receiving a Lap Top Computer that he will be able to use for this purpose. So items will still need to be presented on paper but we will try to remain paperless as much as possible.

**NEXT MEETING**

The next meeting is scheduled for February 6, 2020 at 7:00 P.M. in the Select Board Room at the Town House.

**EXECUTIVE SESSION**

At 8:16 P.M., on a **MOTION** made by Mr. Herring and seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED by Roll Call Vote:**

- Mr. Fisher – Aye
- Mr. Lambert – Aye
- Mr. Herring – Aye
- Mr. Matthews - Aye

to enter into executive session in compliance with Open Meeting Laws purpose #7 (“To comply with, or act under the authority of, any general or special or federal grant-in-aid requirements”) and for the purpose of considering CPA Exemption Applications, Statutory Exemption Applications and Appellate Tax Board Cases and to adjourn thereafter.

**ADJOURNMENT**

The open meeting was adjourned at 8:16 P.M.

Respectfully submitted,

Carolyn Dee  
Sr. Administrative Assistant