

**Town of Concord
Board of Assessors Meeting Minutes
June 7, 2018**

Present: Jim Sommer, Chair, Tom Matthews, Andrea Okie and Christian Fisher
Staff: Lane Partridge, Town Assessor
Others: William P. Herring

The meeting was called to order at 7:04 P.M.

The Board welcomed Mr. Herring as an observer and a potential new Board Member.

MINUTES

April 23, 2018 – Regular Session & Executive Session

On a **MOTION** made by Ms. Okie seconded by Mr. Matthews, it was **VOTED** to **APPROVE** the minutes of the Regular Session and the Executive Session of April 23, 2018.

MOTOR VEHICLE END OF MONTH REPORTS

Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for April and May 2018 with the following amounts:

April 2018

FY2017 - \$7,004.83

FY2018 - \$ 227.08

On a **MOTION** made by Mr. Matthews, seconded by Ms. Okie, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for FY2017 and FY2018, as designated in the End of the Month Report for April 2018 and as listed above.

May 2018

FY2018 - \$4,405.13

On a **MOTION** made by Mr. Matthews, seconded by Ms. Okie, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for FY2018, as designated in the End of the Month Report for May 2018 and as listed above. Mr. Sommer abstained from voting.

CHAPTER 61B RELEASE OF LIENS

The Board signed Chapter 61B Release of Liens for six properties owned by Charlene B. & Hanovia Engelhard. The property addresses are as follows:

220 Balls Hill Rd. – 6.95 acres

265 Balls Hill Rd. – 2.79 acres

221 Balls Hill Rd. – 98.50 acres

141X Monument St. – 1.97 acres
203 Balls Hill Rd. – 44.20 acres
20X Balls Hill Rd. – 16.89 acres

The Liens were released because the properties were removed from Chapter 61B status during FY 2010 – 2018 which exceeds the 5 year look back for rollback taxes. Mr. Matthews agreed to take the Release of Liens to the Town Clerk's Office to have his signature notarized and return them to the Assessor's Office.

The Board explained to Mr. Herring that in order for a property to be classified under Chapter 61A or 61B they must have a minimum of 5 acres which they are actively farming or in recreational land. If a landowner is operating a Horse Farm they must be breeding horses not just boarding them in order to qualify for Chapter 61A status.

SENIOR TAX EXEMPTION

The Board discussed the Tax Rate for FY 2019 and how it will be affected by the Means Tested Senior Exemption. With the new exemption in place the result is the Residential Tax Rate will increase by \$.07 higher than the Commercial Rate. Concord has had a Uniform Tax Rate since 1996. With the new tax exemption the tax rate will be split with the Residential being higher than the Commercial. Mr. Sommer and Mr. Partridge expressed their desire to inform the Select Board of this fact sooner rather than later because the perception will be that the Commercial is getting a break while they can afford a higher tax rate. It was suggested that we talk with the Select Board and explain the situation to them. Then we might suggest that they vote on a factor that would make both tax rates uniform.

Mr. Sommer stated that the Select Board could then decide whether they thought this was an issue or not. During the Classification Hearing the Select Board makes policy decisions that go into setting the tax rate. If we don't get ahead of this it could be perceived by the people of the town that the Commercial is getting a break while the Residential is not. We need to try to figure this out because people will care about this and it may become a major issue during the Classification Hearing. Mr. Partridge agreed to draft a memo for the Board to review.

NEW CHAIRPERSON

Mr. Fisher and Ms. Rainey expressed their willingness in becoming the new Chair of the Board of Assessors. Mr. Sommer nominated Mr. Matthews for the position. Ms. Okie stated that Ms. Rainey would make a great Chair of the Board. The Board proceeded to take a vote by secret ballot. Mr. Sommer tallied the votes and the results were:

Ms. Rainey – 1 vote
Mr. Matthews – 1 vote
Mr. Fisher – 2 votes

Mr. Sommer stated that Mr. Fisher will be the new Chair of the Board of Assessors until May 2019. He also stated that the Board needs to continue to be very formal and observe the Open Meeting Laws. Ms. Okie acknowledged that she would be taking DOR Course 101 on line during

a 10 hour session. Mr. Sommer also stated the Mr. Partridge is a wonderful mentor and friend to the Board.

The Board asked what the procedure was for finding a new Board Member. It was stated that Andrew & Heather in the Town Manager's Office were the keepers of the Green Cards. In order to find a new member the Chair of the Board should check with them about reviewing the green cards to try to find a potential new member. The Board consists of 5 full members and possibly 2 Associate Members if we have members to fill those positions. The Associate Members are non-voting members of the Board and usually serve for 1 year with the option to be re-appointed.

TOWN ASSESSOR

Mr. Partridge met with the owners of the properties at 530, 555, 561 & 575 Virginia Rd. The Board voted, at the previous meeting, to grant an abatement for the property at 530 Virginia Rd. and to deny abatement requests for the properties at 555, 561 and 575 Virginia Rd. They asked Mr. Partridge to meet with him to see if the Board might grant more of an abatement for 530 Virginia Rd. and reverse their decision for 555, 561 & 575 Virginia Rd. The owners of the properties did not present anything new to prove their assumption that the properties should have lower property values. They stated that they had a mortgage appraisal done and will give Mr. Partridge a copy of it. Mr. Partridge stated that there was no new information presented by them so there was not a need to go into Executive Session. Executive Session is convened because we cannot disclose financial information during Open Session. Mr. Partridge will report any new information to the Board at future meetings.

Mr. Partridge stated that we have received 10 Means Tested Senior Exemption Applications to date. Tying the Means Tested Senior Exemption to the Circuit Breaker will be a challenge. He also stated that we have finished our work for 1st Quarter Fiscal Year 2019 and the bills will be ready to be mailed by the end of June.

NEXT MEETING

The next meeting was scheduled for Tuesday July 31, 2018 in the Conference Room at 24 Court Lane.

The meeting was adjourned at 8:07 P.M.

Respectfully submitted,

Carolyn Dee
Sr. Administrative Assistant

