

**Town of Concord  
Board of Assessors Meeting Minutes  
August 15, 2019**

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

The meeting was called to order at 7:06 P.M.

**MINUTES**

**July 9, 2019 – Regular Session**

On a **MOTION** made by Mr. Fisher seconded by Ms. Livingston, it was **VOTED** to **APPROVE** the minutes of the regular session meeting of July 9, 2019.

**MOTOR VEHICLE END OF MONTH REPORTS**

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

**2019 - \$4,075.84**

**2018 - \$ 401.24**

**2017 - \$ 449.79**

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

**CAMBRIDGE TURNPIKE**

Mr. Partridge explained to the Board that when he did a sales to assessment comparison of the last 5 years the sales data for Cambridge Turnpike has shown that our assessments are close to 100% of the sale price for properties on that street. For the rest of the town assessments ratios are usually at median of 95% and they are above that on Cambridge Turnpike. The range we are supposed to keep the assessments within allows a median of ASR between 90% - 110%..

With the construction of the road currently taking place sales in that area are likely to decrease because of traffic and access to the road. Mr. Partridge suggested lowering the land value by 10% which would result in a decrease of about 5% on the total value. This would be done during the time period the rebuilding of the road is taking place. The Board asked Mr. Partridge to send out a reverse impact notice to those property owners affected by this change. He will then send out another notice when the project is complete and the 10% discount is removed from the land value.

The Board stated that the sales that have occurred in 2018 have already taken into account the busy road but the construction was not a large factor at that time. While the housing market is active

being on a busy road does not seem to be impacting the decision of a potential buyer. Bedford Street is a very active road and a very active buyer's market right now.

On a **MOTION** made by Mr. Herring seconded by Ms. Livingston, it was **UNANIMOUSLY VOTED** to put a 10% adjustment factor on the land for the properties on Cambridge Turnpike from Lexington Road to Crosby's Corner.

### **MUSKETAQUID SPORTSMEN'S CLUB**

The Board approved the 10 year renewal of the Chapter 61 Forestry Land designation for the Musketaquid Sportsmen's Club.

On a **MOTION** made by Mr. Fisher seconded by Mr. Herring, it was voted to **APPROVE** the 10 year renewal of the Forestry Land designation for the Musketaquid Sportsmen's Club. Mr. Matthews recused himself from the vote.

Mr. Matthews signed the forms.

### **349 HARRINGTON AVE**

The Board discussed the ruling by the Appellate Tax Board concerning the property located at 349 Harrington Ave. The ATB set the following values:

2018 - \$680,000

2019 - \$710,000

The case was filed under the informal procedure but Mr. Partridge petitioned to have the second year heard under the Formal Procedure and it was successful. That entitles us to receiving a Findings and Facts Report where we can read why the decision was made to lower the values. We had offered Ms. Randall to settle for an assessed value from \$710,000 and \$725,000 for FY 2018 and FY 2019, but she refused. Since the ATB has ruled for FY2019 we need to consider the ruling when setting the value for FY2020. If we go back to our original value of \$762,000 and she files with the ATB again the burden of proof will be on us to prove that the market has shifted and that value is justified. Mr. Partridge suggested setting her value at \$710,000 for FY2020. We will wait for the Findings and Facts Report to see whether we should put a factor on the land for the fact of being in a flood plain. Ms. Randall stated that she did not carry flood insurance and was grandfathered in where it was not necessary for her to carry flood insurance. The Board agreed to leave the assessed value at \$710,000 for FY2020.

### **20 LANG ST**

Mr. Partridge filed with the ATB to dismiss this case because the taxpayer had paid his 4<sup>th</sup> quarter tax bill late and under the Massachusetts State Law, this prevents the ATB from having jurisdiction with which to hear this case. The ATB decided to let the case move forward although they have violated the law by doing so. The case is scheduled for September 2019. Mr. Partridge stated that the Department of Revenue is disagreeing with decisions coming out of the ATB as of late.

## **SIGNATURE STAMP**

Ms. Livingston and Mr. Herring signed a piece of paper so that the Assessor's Office can have a stamp of their signatures made to assist us in processing documents more efficiently.

## **TOWN ASSESSOR**

Mr. Partridge stated that he has sent a letter to Mass Audubon asking them for their future plans for the use of the properties they purchased. He has not received a response.

The Board was notified that Andrea Okie is no longer certified as an Assessor as the two year window to take Course 101 has expired. She may still attend the meetings and vote but will not be able to sign any tax documents until Course 101 is completed. Mr. Partridge will ask Joanne Graziano if he can copy his Course 101 Handbook and give it to Mr. Herring and Ms. Livingston as a study guide. The course is now offered online and the Assessors may complete it by logging into Gateway and completing the modules.

We still have 2 vacancies for Associate Members on the Board. Mr. Partridge asked the Board Members to ask people to see if anyone is interested in filling those vacancies. Mr. Matthews will look at the Green Cards for volunteers and see if anyone is interested in serving on the Board.

The Board discussed the recent sale of a house on Black Horse Place for \$900,000. Generally sales on that street have been in the \$700,000 range. They believe the houses are now selling for more because all the houses on the street have been built.

Mr. Partridge informed the Board that Mike Tarello, from Vision Government Solutions, will be coming to the office on August 28, 2019 to update property values for FY2020. Mr. Partridge is in the process of analyzing sales from 2018 and performing cyclical inspections on Commercial Property Buildings. The Board discussed the fact that the market for suburban office buildings is decreasing because companies and their employees want to be closer to Boston than Concord can offer. The Seaport in Boston is the commercial building area which is in the most demand on the East Coast. Although the rents are very high in Boston millennials want to live there. They will begin to move out this way when the rents in Boston get so high they can't afford them. As for local retail it is doing well for the landlords. Retail in malls is not doing so well.

The property values for FY2020 will be finalized by October. The Classification Hearing will be held in November. It is unlikely that there will be a large change in values from last year.

The Tax Fairness Committee is writing an amendment to the Senior Means Tested Exemption to enable more people to apply for the exemption.

There has been no update on when the Transfer Tax will be implemented. This is a Home Rule Petition that only affects Concord. The South Middlesex Registrar of Deeds may not want to be involved in collecting the money and may ask that it not be implemented. This tax would penalize the lowest demographic to fund affordable housing for the lowest demographic.

**BOARD COMMENTS**

Mr. Herring will attend the next Chair Breakfast representing Mr. Matthews.

**NEXT MEETING**

The next meeting was scheduled for Thursday, September 19, 2019 at 7:00 P.M. in the Conference Room at 24 Court Lane.

**ADJOURNMENT**

The meeting was adjourned at 8:15 P.M.

Respectfully submitted,

Carolyn Dee  
Sr. Administrative Assistant