

MINUTES  
BOARD OF ASSESSORS  
August 6, 2018

**Present: Elise LeBovit, Marsha Shufrin, Adam A. Wilson and Angela A. Cywinski,  
Assessor/Appraiser**

Meeting Started at 4:45 PM

**OLD BUSINESS**

Draft minutes from January 25<sup>th</sup> to present were presented to the board. The board voted to postpone approving minutes until they are in finished form.

**NEW BUSINESS:**

Abutter's List signed by Board: MBLU 5-141.1; MBLU 2-24; MBLU 9-56.1; MBLU 5-71+72; MBLU 8-134; MBLU 8-80; MBLU 4-40

Motor Vehicle Abatements granted by Board: FY2018 Bill #'s 144, 240 and 393; FY2018 Bill 240 denied because of duplicate application.

Motor Vehicle Commitment 2018-03 \$3,364.61 signed by board.

Omit and Revised report for FY2018 was submitted to the State  
Received List of qualified Small Business for the Labor and Workforce Development

The Town Clerk was notified by the Assessors, to certify the acceptance of adopting Clause 41C 1/2, by report to the State. Along with certified copy of the Specimen Ballot, to update the Community Preservation Act; approved by ballot to add the lower/senior income exemption.

Joyce Bowker the director of Up Island Council of Aging was informed that the town has adopted new clause exemptions and revised income limits on other exemptions. A list of all homeowners with assessed less than \$747,000, was forwarded to her. The board was informed that no senior resident in town receives the State Income Tax Senior Circuit Breaker credit. After discussion, the decision was made to send a letter to its senior residents with assessed values under \$747,000; to inform them of senior exemptions that are available. Adam volunteered to compose the letter to be sent to the seniors on the list.

The board was informed that the CP1 and Overlay report were completed and waiting for the town accountant to review the reports.

The board was asked if they wanted to be part of the MAAO membership at a cost of \$200 or \$50 per member. The board voted to pay \$100 for two members: Angela and Marsha.

The board was informed that a letter was sent to Jonathan Mayhew and the Chilmark Board of Assessors regarding Mr. Mayhew's fishing shed. The town line changed in 2017 by way of legislation. The fishing shed was previously in Aquinnah; and now officially in Chilmark. Mr. Mayhew will no longer be assessed in this town for his fishing shed.

What's New in Municipal Law? Is a DOR sponsored seminar. The board was asked if any member was interested in going, they declined.

The board was informed of the cost to rent a car for a month from Enterprise Car Rental is \$1520. It was stated that the Travel Expense budget line could be used. The board was shown the amount of building and sales inspections to be completed by 9/30/18. A member expressed that the BOS would be looking to purchase a vehicle for the new ACO. This board has expressed at FINCOM and BOS meetings to have access to a town vehicle.

A member expressed that they were not comfortable having Angela doing inspections on her motorcycle. The board felt that a town vehicle should be available to employees for handling town business, Adam stated he would, either attend the 8/7/18 BOS meeting or send an email. The board voted in favor, unanimously.

Update: Adam spoke with Mr. Madison and a BOS member on 8/7/18 before the meeting and stated they would be able work with this board. The Travel Expense budget line for this town is only used for ferry tickets.

ATB FILINGS – Docket # 335876, 335875, 335874, 335873, 335872 and 335871 received.

### **Other Administrative Business:**

Any daily duties not mention above that are needed to maintain the State standards.

Angela recounted different scenarios that occurred in the office, such as, assessed values on properties for date of death. An assessed value figure was needed from 1987 on 9 properties. The records during that period were sparse. It took 2 ½ days to complete request.

An attorney questioned the ownership of a parcel to be placed on the market. Our records had no mention of a deed reference on how the property was acquired. The parcel was land courted and separated into two lots. I was able find the deed reference which answered his question. Nonetheless, it brought other issues regarding lot ownership on three other abutting parcels. A member expressed their concerns that this office might be doing too much. I explained, we must have a deed reference in order to properly assess the correct owner for taxation.

The board was informed that the town's levy ceiling will be decreasing because \$1.6M. Reason being is that 10 parcels will be exempt. Those parcels were conveyed to conservation land trust and the Wampanoag Trust for Federal Lands. The town's value has been decreasing with more parcels being conveyed into conservation land trusts. The levy ceiling is 2.5% of the town's taxable real property value. The Levy Limit is how much a town can raise and appropriate for a fiscal year.

It was suggested that the board that meet with FINCOM to discuss the issue, not to raise an alarm. The board is doing their due diligent, to have an open dialogue pertaining to the town's future finances. Marsha volunteered to invite the members of FINCOM to the board next meeting.

A member suggested that the town should create a by-law on how many acres per year should go into conservation for the town. The discussion led to put it forward to the planning board. The by-law would need a town meeting approval.

### **Open Forum**

Marsha wanted to review tasks from the prior meeting:

Where are we on the Vision conversion? We are waiting for a town meeting to fund the warrant article. The board voted to accept the VGSI bid from March 2018. The current software will work for FY2019 but not for FY2020.

Where are we on the PDF of all property records from 2007 to present to be available online for the public? Our mapping company and/or our webmaster to be contacted for pricing.

Where are we on vessel excise? In process of receiving the Mass State DFW registration list. Working with the harbormaster to get a list of all mooring permitted in Aquinnah. The majority of the vessel are documented by the USCG. A company sells a CD of all documented vessels in the United States, at a cost of \$150. The information on the USCG documented website is no charge, however you need to know the exact name of the vessel or document number.

Where are on the list of Tax Title? Maria McFarland takes the summer off, will be contacting her in September.

A member suggested expressed their concerned with criteria being used to judge an exempt entity. The board was informed that charities file with the State's Attorney General's Office. The charities must provide their complete financially to do business in the State. A charity is recognized on three levels: Federal, State and Local. The local level is granted by the Board of Assessors. The charity must meet specific criteria to be granted the local exemption. There are many court cases stating that a charity must be benevolent as part of the criteria.

This particular charity employees an Aquinnah resident who sit on two that interact with the entity. The entity contracts bookkeeping services with an employee of the Town of Aquinnah. The Attorney General's Office was contacted to see if "the entity" filed their proper disclosures, they did not.

It is the Executive Director's responsibility to make sure all disclosures are filed with the Attorney General's Office. The board did not take any action on the application. The entity will be receiving a tax bill for FY2018 and possibly FY2019.

Angela stated that she contacted the Attorney General's Office for guidance, since they are the controlling authority on public charities. They recommended her to contact DLS Law regarding taxation questions. In turn, DLS law recommended her to call the Ethics Division. After receiving the guidance, the board was informed of the chain of events.

The board voted unanimously that Angela could do Saturday inspections since it didn't require her to physical work in the town hall; only to have access for sanitation. On September 18, 2018 VGSI will be in the office to do the sales review.

Meeting adjourned at 6:28 PM

Respectfully submitted,  
Angela A. Cywinski