## MINUTES BOARD OF ASSESSORS June 11, 2018

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

Meeting started at 4:37 pm

**OLD BUSINESS:** Nothing to report

## **NEW BUSINESS:**

- It was reported to the board that the fiscal year 2019 tax billing file was completed.
- It was explained to the board that an annual spreadsheet is created to track all value class changes and growth during the fiscal year We are required to report these changes which appear on the LA13 report for DOR.
- Vision Update Interim Contract approved and signed by Board. (vote 3-0-0) The monies are in the Data Processing budget for fiscal year 2019.
- A revised quote for the software upgrade would be \$12,550 (\$10,000 for software upgrade with 5 years of PDF permanent record for field cards, \$2,450 to PDF 7 years of permanent record for field cards and \$100 for a portable hard drive to store the PDF field cards). Vision 6.5 (current) is not cloud based and will not be supported after the Spring 2019. Board wanted to know if the PDF field cards could be accessed online. It would require to find an online web hosting service for public access; a separate cost.
- Monthly Abatement Record Sheets for the Month of May 2018 signed by board: Real Estate, Personal Property and Motor Vehicle
- CAI Contracts for Online Webhosting, Map Maintenance and Desktop Query Manager approved and signed by Board. (vote 3-0-0) The monies are in the Data Processing budget for fiscal year 2019.
- During the explanation of the CAI contracts, the board was showed examples of deed and map issues that required additional research, such as, a missing deed reference, incorrect spelling of the property owner's name, merging parcels that are not in common ownership.
- Abutters List signed by board: MBLU 6-44 & 45.1; MBLU 6-20.2
- Board re-appointed Angela for fiscal year 2019, (vote 3-0-0)
- Map 8 Lots 1 8 properties owned by the Wampanoag Tribe of Gay Head (Aquinnah) were transferred into Trust. The total assessed value of the properties is \$1,056,900 which will be reported as exempt starting fiscal year 2019.
- The board was informed about the Short-Term rental bill passed by the Senate on April 4, 2018. The new legislation gives cities/towns a Local Option for taxation. The board took it under advisement to review it a year's time.
- The LA-19 Report represents the full and cash value of all taxable property in a municipality. The Equalized Valuation determines a city/town allocation of local aid which is shown on its Cherry Sheet. Our town's Equalized Valuation is \$793,211,500.
- Summer Conference at the Red Jacket from June 19<sup>th</sup> to June 22<sup>nd</sup>; Ms. Cywinski will be attending and stated it has a full educational program.
- Angela stated that she will be handling her end of fiscal year 2018 closing, building permit inspections and DOR project to review the land line special calculations which was a contingent upon the 2018 tri-annual revaluation.

## **Other Administrative Business:**

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

The board was briefed concerning that the town could be over the tax levy by \$151,000. Mr. Rassias from Bureau of Accounts was consulted to review the figures to make they were being correcting interpreted. The operating budget raised and appropriated at the ATM was for \$5,029,857. Next, Article 5 to offset from free cash the amount of \$200,000 for increased education expenses was accepted. Thus, not mentioned how the \$200,000 should be applied.

The recommended course of action and suggested way to resolve the matter is the Town Clerk will need to inform us of her decision. Board members expressed their concerns as to why the financial team didn't handle the matter. The Assessors are responsible for the tax recap sheet and levy limit since they are authorized to sign it. The Board suggested that the Town Administrator and Town Accountant be notified.

## • Performance Evaluation:

The Board asked about the backlog of minutes. The board members suggested a method of priority to handle it the situation. Ms. Cywinski expressed the minutes are in various stages of completion. The voice recordings are kept as a record until the board votes to accept minutes.

Board member asked why vessel excise was not a priority. Ms. Cywinski described the underlying issues such as, a lack of information, time consuming to gather information and no town-imposed penalty for not paying the vessel excise. The board understood why vessel excise has not been a high priority, although this may be true the task needs to be done.

Board member Wilson left the meeting at 6:00 p.m. The remaining members completed the evaluation.

A board member was reviewing my job description and asked about meeting with the financial team since it is part of the job description. Do they have questions or do they want to meet? Ms. Cywinski responded, "No and she only communicates with the Town Accountant".

The board members wanted a detail of the added responsibilities, below changes that determine how this job evolves:

- ➤ 34 update changes in the Modernization Act of 2016
- > 10 different legislative update changes
- ➤ 23 Massachusetts and Federal court cases
- ➤ 6 ATB cases
- ➤ 1 SJC Decoulos vs. Town of Aquinnah This case was the aggregate of a month's time to complete a methodology value land without an access.
- ➤ The DOR requested more reports and analysis than in prior years for this revaluation.
- > Training new board members
- > Town line change
- ➤ 150 inspections

The BOS acknowledged her (Ms. Cywinski) good work. In the BOS minutes of November 1, 2016, "... Jim talked about how far the Assessor's office has come from where it was when she took over. He complimented her for the work done so far."