

MINUTES  
BOARD OF ASSESSORS  
Tuesday, April 10, 2018

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

Meeting called to order at 7:05 PM

**OLD BUSINESS:**

Abatement Received:

<u>Bill #</u>	<u>Type</u>	<u>Action</u>	<u>Bill #</u>	<u>Type</u>	<u>Action</u>
973	RE	Pending	251	RE	Pending
AQ00415	PP	Pending	AQ00079	PP	Pending
951	RE	Pending	589	RE	Pending
1062	RE	Pending	AQ00301	PP	Pending
129	RE	Pending	584	RE	Pending
777	RE	Pending	340	RE	Pending
716	RE	Pending	789	RE	Pending
715	RE	Pending	182	RE	Pending
507	RE	Pending	123	RE	Pending
540	RE	Pending	128	RE	Pending
651	RE	Pending	191	RE	Pending
77	RE	Pending	115	RE	Pending
561	RE	Pending	116	RE	Pending
438	RE	Pending	193	RE	Pending
			646	RE	Late Filed

**NEW BUSINESS:**

**Abatement Hearings per scheduled appointment**

Scott Harrison called in at 7:05 p.m.

Summarized: Mr. Harrison stated that the traffic of Moshup Trail and State Road would affect the value of his property. He stated that his view has diminished over the years. He feels land value should be the same value as his neighbor.

A site visit was conducted which found the square footage to be less by 275 square feet. After seeing the view from their deck; the 7 Tar Barrel Rd sale was comparable view factor of V27 instead of the V30.

Board voted unanimously to grant the abatement.

Lehr/Holahan called in at 7:30 p.m.

Summarized: Mr. Lehr stated that their house is small and one section is not winterized. There was a discussion about the roof deck on the house which has a water view.

A site visit was conducted which found a shed not being assessed and having a larger deck. The sale of 24 Old South Rd caused a slight ripple effect in the area by increasing location/view factors for the abutting parcels.

Board voted unanimously to deny the abatement.

Jim Decoulos called in at 7:45 p.m.

Summarized: Mr. Decoulos applied for abatements on several of his properties; three of the parcels did not have the same view quality, as compared to recent sales. A site visit of the parcel was conducted, Mr. Decoulos had a 20' pole with a camera to document the view. After viewing the area, the abutting parcels for FY2019 will have a decreased view factor.

Board voted to deny four abatements, Marsha Shufrin abstained (Vote 2-0-1)

Selectmen Newman gave Ms. Cywinski permission to ask Town Counsel, "Can a taxpayer file for an abatement when they have not paid their taxes? Also, can the Board grant an abatement for a taxpayer when they have not paid their taxes and is in tax title?"

Board is waiting for an answer for the other three abatement applications.

### **Other Administrative Business:**

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

Mr. Madison at the BOS meeting held early that day said that all year-round people shouldn't have pay to personal property. He removed the word "elected" from the warrant article pertaining to the board of assessor's education. FinCom didn't recommend the archival computer as part of software upgrade. The BOS was pertaining the approving the warrant articles for the ATM.

Ms. Lebovit attended the meeting and she stated that we have to assess property by state law. She spoke that the BOS shouldn't be talking about Angela at the meeting without her being present.

The board wanted the BOS to include a warrant article for a town vehicle for all to use. Employees shouldn't have to use their vehicle. Board member Wilson suggested warrant article of \$20,000 for a used vehicle. Meanwhile, the cost to rent a car for the month to do inspections is approximately, \$2,000. Is a consideration.

It was brought to the attention of the board there had been clerical errors made in the style code section of the property record card. There are abatements before the board with this issue. After running a report for style code 60, it was noticed that some properties were keyed incorrectly and should have been style code 06. The owners who didn't apply for an abatement but were part of the clerical error will receive a sundry abatement for that change only.

The board voted unanimously to grant these abatements: Bill # 251, 621, 524, 2, 571, 882 and 766.

There are abatements before the board regarding clerical error in style code 63. A report of all of the properties in style code 63 was given to the board. The board was asked to review the list and set a criterion for the new code. It was suggested that structures built from 1999 and prior were not on par with the newest building techniques. Also, structures built from 2000 to present are being built with the new hurricane standards. The sale of 5 Skipper's View Lane created the new code so, the board would be using this as a comparable.

Abatement for Bill # 651

Presentation to the board: This is modular home built out-of-state for \$80 a square foot and at today's pricing it would be \$100 a square foot. The labor building cost between the out-of-state versus the island labor cost is a difference of 39%. They purchased the building only plus paid for the shipping. The other

costs such as, foundation, septic, well, utilities were not included. The grade of the structure is at Good, recommending the grade to be reduced to Average +10. This modular home is the stock model with no extras.

The board voted unanimously to grant the abatement.

Bill #129

This is vacant land being assessed at 90% good, or buildable with access. The grant of easement states the owner can access the parcel via another parcel. The easement wording is not as clear to interpretation but state where the easement is and who can use it. Ms. Cywinski asked the board to think about legal counsel on this matter.

Meeting adjourned at 8:50 PM

Respectfully submitted by,  
Angela A. Cywinski