

MINUTES
BOARD OF ASSESSORS
Wednesday, April 11, 2018

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

Meeting called to order at 7:03 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	Granted	251	RE	Granted
AQ00415	PP	Pending	AQ00079	PP	Pending
951	RE	Denied	589	RE	Granted
1062	RE	Granted	AQ00301	PP	Pending
129	RE	Pending	789	RE	Denied
777	RE	Denied	340	RE	Pending
716	RE	Pending	646	RE	Late Filed
715	RE	Pending	182	RE	Pending
507	RE	Granted	123	RE	Denied
540	RE	Denied	128	RE	Pending
651	RE	Granted	191	RE	Denied
77	RE	Granted	115	RE	Denied
561	RE	Pending	116	RE	Pending
438	RE	Granted	193	RE	Denied

Abatement hearing per scheduled appointment

7:00 PM – Tribe Representatives: Marka Chandler, Eleanor Hebert and Barbara Spain

Tribe has two abatements for the cliff lots: (1) A lessee rents the lot but the tribe owes the building; (2) a vacant lot the tribe leases from the town.

The first issue will require the board to abate the lessee for the building and send an omitted/revised tax bill to the Tribe for the building only.

Ms. Chandler asked why town land being leased would pay taxes? Once a municipality leases public land for profit, it becomes taxable under MGL Chapter 59, Section 2B.

The board voted to grant the abatement for the building only to the current lessee. (2-0-1)

Ms. Spain asked why in the recent years the Tribe started receiving tax bills? It was discovered that the Tribe received five lots to be subleased, per the agreement and the Town had three lots. When the leases, were handed to the assessors, it clarified the arrangement of the cliff lot leases.

Which brings us to the second issue of the vacant cliff lease. It was alleged that the Town owned the lot since they placed picnic benches on it. In 2014, it was revealed this was one of five leased lots to the Tribe.

We temporarily left the main meeting room to go to the Assessor's Office to view the pictures of the site. The vacant parcel has been partial paved over by the Town plus the main underground electrical enclosure is placed on this lot. The abutting leased Town lot, the lessee's building double in size which effects the setback of any new structure on the vacant parcel. The 2005 aerals show that the lot was not paved nor did the abutting lot have a larger building on it. The 2008 aerals show the lot paved and a larger building on the abutting lot. We all return to the main meeting room.

After researching and speaking with other assessor's, the best recommendation to the board is to address the issue with the Selectmen since it's their lease. On April 24, 2018, this board will be meeting with BOS and have invited the Tribe to attend so, a solution can be achieved. The Tribe would prefer to have the actual size of the lot, as described in their lease, instead of the current condition of lot. They are seeking relief in taxes for this lot.

The abatement procedure was explained by stating the board has until May 1, 2018 to act on the application, or it goes deemed denial. The BOS will need consult with counsel for a remedy regarding the lease with the Tribe.

7:15 PM Ernie Thomas administrator for the Estate of Doris Hamel

He arrived early for the 7:45 PM hearing; the board agreed to start the hearing. The board left main meeting room to go to the assessor's office to view the pictures of property. Currently, a family member is in litigation with the estate. Hence, appraisals were done by two separate companies ranging in value from \$597,000 (dated 8/2016) to \$875,000 (dated 1/2017). The property has one bedroom with an approved three-bedroom septic system. The board agreed that the view factor should be reduced to be more aligned with the current sales.

Board voted to grant the abatement. 2-0-1

Jim Pickman called at 7:30 PM

The board left main meeting room to listen to the call in the Assessors office. Board member Wilson rents the guest home from Mr. Pickman. He is present during the conservation and will recuse himself from vote. The tape of this meeting will be sent to board member Shufrin for her to listen so, she will be prepared to vote.

Summarized: Mr. Pickman disagree with the style code of Custom Plus of his house and felt that AQ Custom was more suitable style code. A style code report was present to the board for Custom Plus and AQ Custom. Please refer back to April 10, 2018 minutes regarding this issue.

A site visit was conducted with a full measure. The board returned back to the meeting room. They reviewed the sale subject parcel 5 Skipper View Lane. The board is refining the definition of Custom Plus since it's a new style code for FY2018. Many factors were discussed and they drew a conclusion that a structure built after 1999 with custom details of construction.

Bill #438

Has same issue as regarding style code. It was recommended to change style code from 63 to 60.
The board voted to grant the abatement 2-0-1.

After discussion regarding the style code issue, it was explained to the board that the new code 63 was changed on houses with square footage over 4000, prior to the final sales analysis. The final sales analysis done in September showed that square footage wasn't the indicator.

On the list was another property that did not file an abatement however, the style code 60 was changed to 63. The user audit report showed the history of the change property which clarified how the clerical error happened. The board discussed the situation and understood that the parcel had the same issue as Bill #438.

The board voted unanimously in favor to grant a sundry abatement for Bill #862, only for the style code change.

Julie Flanders is representing David Bordua on his vacant parcel.

She came in prior to the board meeting and presented sales as a comparable for Mr. Bordua's vacant parcel. For the past three years, the parcel was coded incorrectly to reflect a lower assessment. During the FY2018 revaluation, the code on the parcel was corrected and increased his value by 80%.

Summarized:

Surveyor states it's unbuildable. The process of building application though the AQPBC, Board of Health and Conservation Commission will determine what can be built. Also, any denial of the application, the land owner can appeal to the courts. It's not the board's decision to determine if a parcel is buildable; rather it's the responsibility of another entity; such as; the building/planning department or the court.

The board denied the application. 2-0-1

The board denied (2-0-1) for Bill # 951.

The board granted (2-0-1) for Bill #1062.

The board denied (2-0-1) for Bill # 777.

The board took Bill #129 under advisement.

The meeting adjourned at 8:30 pm.

Respectfully submitted by,
Angela A. Cywinski