

**Town of Concord
Board of Assessors Meeting Minutes
January 14, 2016**

Present: Cynthia Rainey, Tory Lambert, Jim Sommer, David Karr, Chris Fisher
Staff: Town Assessor, R. Lane Partridge

Chair Rainey called the meeting to order at 7:01 PM in the Hearing Room, Town House, Concord.

PUBLIC FORUM PRESENTATION ON FY 2016 REAL ESTATE VALUES

Assessor Lane Partridge introduced the presentation on changes in valuation from this year compared to last. The valuation date for Fiscal Year 2016 is January 1, 2015. The Town follows state rules. The basis for all changes is set in statute.

The presentation included slides on:

- ✂ Definitions;
- ✂ The State approval process for valuations;
- ✂ The Concord Select Board's tax policy decisions;
- ✂ State requirements for evaluating sales;
- ✂ The Assessment/ Classification Report;
- ✂ Calculating the tax rate;
- ✂ The assessment process calendar;
- ✂ Concord trends;
- ✂ Concord sales for the last 6 years; and
- ✂ FY2015 adjustments.

A resident of Area 27 was present and asked about the significant increase in valuations in this area. Mr. Partridge responded that the neighborhood long had a value less than market value, and that recent sales supported the increase.

Chair Rainey observed that there's a lot of information on the Assessors page of the Town web site, and that the Assessor is available to answer any questions members of the public have.

The public forum concluded at 7:43pm.

APPROVAL OF MINUTES

The Board considered the minutes for meetings on three dates. Mr. Lambert noted that the Title V Betterment Loan covered two properties, not just one as shown in the minutes.

On a **MOTION** made by Mr. Lambert, seconded by Mr. Karr, it was **UNANIMOUSLY VOTED** to **APPROVE** the minutes of the September 24, 2015, regular session meeting (subject to one change) and executive session meeting.

On a **MOTION** made by Mr. Lambert, seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the minutes of the November 16, 2015, regular session meeting and executive session meeting.

On a **MOTION** made by Mr. Lambert, seconded by Mr. Karr, it was **UNANIMOUSLY VOTED** to **APPROVE** the minutes of the December 17, 2015, regular session meeting and executive session meeting.

TOWN ASSESSOR

MOTOR VEHICLE EXCISE TAX ABATEMENTS

Mr. Partridge presented an End of Month Report on total motor vehicle excise tax abatements for November 2015:

FY 13 \$ 719.28

FY 15 \$ 1,555.17

On a **MOTION** made by Mr. Sommer, seconded by Mr. Karr, it was **UNANIMOUSLY VOTED** to approve the motor vehicle tax abatements for FY13 and FY15, as designated in the End of Month Report for December 2015 and listed above.

REAL AND PERSONAL PROPERTY WARRANTS FOR FY 2016

Mr. Partridge presented warrants to commit the taxes to the Treasurer for four categories of taxes: (1) real estate; (2) CPA; (3) Personal; and (4) Liens (water/ sewer/ electric). The Board is responsible for assessing all property, which includes the direction to collect. The warrant commits the taxes to the Treasurer Collector to collect.

On a MOTION made by Mr. Sommer, seconded by Mr. Fisher, it was UNANIMOUSLY VOTED to COMMIT the warrants for real estate, CPA, and personal property taxes, and for betterments, water, electric, and sewer liens.

All Board members signed the Warrants.

REVISED BILL FROM WARRANT—PROPERTY NOT TAXED

Mr. Partridge presented a revised bill warrant for real estate tax and CPA surcharge on the Solar Project located on the Town's land fill. The PILOT payment is a fixed amount but has to be calculated under the Levy. The valuation can't be exact due to the requirement that the tax rate has to be rounded to the penny. This revised bill was to balance the tax bill to the payment listed in the PILOT agreement.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to **COMMIT** the omitted bill from the Real Estate and CPA warrants so that the property may be taxed.

SUPPLEMENTAL BILLING

Mr. Partridge presented a batch of supplemental bills for properties whose value changed by more than 50% and for which an occupancy permit has been issued. Bills cover occupancy at any time during FY16.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to **APPROVE** the Warrant for supplemental real estate taxes.

TITLE V BETTERMENT TO BE APPORTIONED & ADDED TO TAX BILL

On a **MOTION** made by Mr. Sommer, seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to **APPROVE** the Title V betterment for Parcel 2988-16.

SIGN CHAPTER 61A LIEN – BEMIS

Mr. Partridge presented for signature the lien on a newly acquired parcel that was the basis for the Board's approval of John Bemis's Chapter 61A application.

On a **MOTION** made by Mr. Karr, seconded by Mr. Lambert, it was **UNANIMOUSLY VOTED** to **APPROVE** the Chapter 61A lien on parcel 1676-2.

Two Board members signed the lien, and Ms. Rainey said she would take it to the Town Clerk, Anita Tekle, the following day for notarizing.

BOARD MEETING DATES

Mr. Partridge noted that the Hearing Room is already booked for many meetings, especially in advance of Special Town Meeting on February 4, as well as on February 25. The Board discussed when and where to meet in February.

REAL ESTATE ABATEMENTS

Mr. Partridge presented four properties for abatement due to errors in the original tax amount, which have been corrected.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Karr, it was **VOTED to GRANT** the abatement application for 39 Bypass Road, as recommended by staff. Mr. Fisher abstained.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Lambert, it was **VOTED UNANIMOUSLY to GRANT** the abatement application for 460 Strawberry Hill Road, as recommended by staff.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Karr, it was **VOTED UNANIMOUSLY to GRANT** the abatement application for 1571 Sudbury Road, as recommended by staff.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Karr, it was **VOTED UNANIMOUSLY to GRANT** the abatement application for 8B Walden Terrace, as recommended by staff.

Mr. Partridge reported that 10 abatement applications have been filed. The office has received many phone calls and staff has been able to satisfy many of those callers with explanations and answers to their questions about their tax bills.

BOARD MEMBER REPORTS

Mr. Lambert reported that he would be going to the next Taxpayer Relief committee meeting. He understands that the committee's presentation to the Finance Committee went well. Sen. Barrett is coming to the meeting tomorrow. There's concern that protecting seniors keeps families from moving into towns.

ADJOURNMENT

At 8:18 PM, on a **MOTION** made by Mr. Karr and seconded by Mr. Sommer, it was **UNANIMOUSLY VOTED** to enter executive session in compliance with Open Meeting Law purpose # 7 ("To comply with, or act under the authority of, any general or special or federal grant-in-aid requirements") and for the purpose of considering exemption applications and to discuss two ATB cases, and to adjourn thereafter.

Respectfully submitted,
Emily Wheeler
Recording Secretary

Documents consulted or reviewed at meeting:
MV Excise End of Month Report November 2015