

**Town of Concord  
Board of Assessors Meeting Minutes  
July 7, 2016**

**Present:** David Karr, Cynthia Rainey, Jim Sommer, Christian Fisher, Gerald Vigneron  
**Visitors:** Tom McKean, Select Board liaison; Dick Jamison, Finance Committee Liaison  
**Staff:** Town Assessor, R. Lane Partridge

Chair Karr called the meeting to order at 7:03 PM in the Assessors Office Conference Room, 24 Court Lane, Concord.

**APPROVAL OF MINUTES**

***April 28, 2016 – Regular and Executive Session***

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **VOTED UNANIMOUSLY** to **APPROVE** with minor edits the minutes of the regular and executive session meetings of April 28, 2016.

***May 24, 2016 – Regular and Executive Session***

On a **MOTION** made by Mr. Sommer, seconded by Ms. Rainey, it was **VOTED UNANIMOUSLY** to **APPROVE** with minor edits the minutes for the regular and executive session meetings of May 24, 2016.

**TITLE V BETTERMENT**

Mr. Partridge presented a Title V betterment for 243 Powder Mill Road in the amount of \$17,350.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **VOTED UNANIMOUSLY** to **COMMIT** to the Treasurer Collector a Title V betterment to place on the tax bill for 243 Powder Mill Road.

Board members signed the Title V committal.

**234B MAIN STREET—RE-ASSESS**

Mr. Partridge said that occasionally the Town assesses property to a wrong owner. This parcel is at the end of Main Street by the skating rink near TD Bank. It was owned by KLMB Realty Trust, which lost it to foreclosure. TD Bank took over the bank space and paid the assessment for some six years, until it did a title search. It then stopped paying in FY12. The Town's title search shows there's a new trustee of KMLB Realty Trust. Mr. Partridge has forms for Board signatures to reassess the bill to the new trustee, Kirk Hundley.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **VOTED UNANIMOUSLY** to **REASSESS** 234B Mina Street to KMLB Realty Trust for FY12, FY13, FY14, FY15, and FY16.

Board members signed the reassessment paperwork.

#### **QUOTE FOR PERSONAL PROPERTY AUDIT**

Mr. Partridge explained that five years ago, the legislature created a law that allows assessors to audit personal property accounts. Typically, assessors rely on what the business tells them. The legislation allows assessors to audit back three years and to bill past years. Mr. Partridge said that an audit company has approached him with a quote of \$5,800 to audit three Concord-based businesses. The vice president of this audit company, Jay Toronto, was formerly the sales director for Vision Government Solutions and the person that approached Concord with the proposal. The three businesses are This Old House Productions, Kayak, and Welch's. The Town already has million dollar assessments from Kayak and Welch's (though Welch's has never given us a formal list).

Mr. Sommer noted that \$5,800 is not a large price tag if the audit doesn't find \$5,800.

Mr. Fisher said he was concerned that an audit sends a negative message to the business community. They'll wonder why an audit, why not talk to us instead of this formal approach? This is a matter that could be headed off by a candid conversation with the Assessor.

Mr. Partridge responded that Welch's always refuses to respond to the Board's formal requests for information; Kayak is inconsistent and This Old House Productions is inconsistent and changes its billing entity almost every year. Mr. Partridge noted that the proposed audit does not affect any other companies than the three listed. If the audit is successful we may consider the process for other companies in town, the cost outweighs the benefit for any accounts under \$200,000.

Mr. Sommer said he was surprised that Welch's haven't applied for manufacturer status. Mr. Partridge noted that they have to build something here in Massachusetts and only the offices are here.

Mr. Karr, Ms. Rainey, and Mr. Sommer observed that the proposed audit is not a legal action or intended to lead to one. Instead it's a more thorough inspection. Mr. Sommer added that the businesses should have the information already in an asset database they would use to calculate depreciation for income tax purposes.

Mr. Partridge explained that Personal Property Inspectors hired by the Town look at every account over a four year period. They go through the business's and review the Form of List filings and determine when taxable property was purchased and the purchase price. The Town assesses on the basis of this information, not the income tax depreciation value.

On a **MOTION** made by Mr. Sommer, seconded by Ms. Rainey, it was **VOTED** to **APPROVE** spending up to \$5,800 to audit the personal property of This Old House Productions, Kayak, and Welch's. Mr. Fisher abstained.

#### **APPOINT LIAISON TO TAX FAIRNESS COMMITTEE**

Mr. Karr noted that Tory Lambert, who is no longer on the Board, had been the liaison. He said there's nothing to do until the legislature speaks.

Mr. Jamison of the Finance Committee said that Concord's tax credit proposal has a cap. Mr. Partridge explained that the rate would be set by the Select Board. Last year it would have resulted in a 5-cent increase on the residential tax rate. Mr. Jamison asked whether the proposed tax credit would be a burden to apply for. Mr. Partridge responded that for people who already get the state Circuit Breaker tax credit, it will be easy. The proposal uses the Town's median single-family house value of \$809,000, which is higher than the Circuit Breaker number and for those owners they would have to supply the Circuit Breaker worksheet.

Ms. Rainey said that she would volunteer to serve as liaison, unless someone else wanted to do it.

On a **MOTION** made by Mr. Fisher, seconded by Mr. Sommer, Ms. Rainey was **NOMINATED AND APPROVED** as the Board's liaison to the Tax Fairness Committee.

## TOWN ASSESSOR

Mr. Partridge presented End of Month Reports on total motor vehicle excise tax abatements for May and June 2016:

### May

FY2015        \$ 153.35

On a **MOTION** made by Mr. Sommer, seconded by Mr. Rainey, it was **UNANIMOUSLY VOTED** to approve the motor vehicle tax abatements for FY15, as designated in the End of Month Report for May 2016 and listed above.

FY2016        \$ 3,590.00

On a **MOTION** made by Mr. Sommer, seconded by Mr. Rainey, it was **UNANIMOUSLY VOTED** to approve the motor vehicle tax abatements for FY16, as designated in the End of Month Report for May 2016 and listed above.

### June

FY15        \$ 239.79

On a **MOTION** made by Mr. Sommer, seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED** to approve the motor vehicle tax abatements for FY15, as designated in the End of Month Report for June 2016 and listed above.

FY16        \$5,085.64

On a **MOTION** made by Mr. Sommer, seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED** to approve the motor vehicle tax abatements for FY16, as designated in the End of Month Report for June 2016 and listed above.

## **SIGNATURES**

Mr. Partridge reported that he had processed the Revised and Omitted report with the DOR on behalf of the Board. The report contained the following:

- ✂ Black Birch 61B rollback
- ✂ Solar field PILOT adjustment so the bill matched the PILOT agreement
- ✂ Library purchased house next door to it and rented it to a family, so lost its tax-exempt status. It was not billed for FY 2016 and should have been.

Mr. Partridge presented a Revised or Omitted Assessments Report for signature.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Rainey, it was **UNANIMOUSLY VOTED** to **APPROVE** the Omitted and Revised Assessment Report for FY16.

Board members also signed a Tax Deferral and Recovery Agreement for Mr. Beede, of 23 Garfield Road. The Board voted the Deferral at a previous meeting.

Mr. Partridge circulated the latest MAAO newsletter and noted that the next issue will have an article by Rick Ladd (Concord Data Lister), who was asked by the Education committee to write an article.

## **BOARD COMMENTS**

Mr. Fisher proposed that the Board streamline its meetings by batching routine items and voting on them as a slate without discussion—for example, motor vehicle abatements and statutory abatements. He noted that the Select Board has a consent agenda—to sign checks and pay bills.

Mr. Partridge noted that granting abatements is a Board power. Staff cannot exercise this power. If necessary, staff uses Board member's signature stamps to speed up the process, but always have the Board approve the transactions. The Board is voting to grant abatements in arrears only for Motor Vehicle abatements.

Board members agreed to ask Mr. Partridge to prepare a list of MVEs in advance that can be read out at meetings and recorded in the minutes.

Ms. Rainey commented that she has been thinking about the post-Tony Logalbo era. Mr. Partridge said his replacement has not yet been announced.

The Board decided it will next meet on September 8.

Mr. Partridge noted that this is an interim year, and that the office may have preliminary information in August, though it will not be final till September.

Visitors left as the Board prepared to move to executive session

## **ADJOURNMENT**

At 8:24 PM, on a **MOTION** made by Mr. Sommer and seconded by Ms. Rainey, 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 discussing an ATB settlement, and to adjourn thereafter.

Respectfully submitted,

Emily Wheeler  
Recording Secretary