

**Town of Concord
Board of Assessors Meeting Minutes
September 20, 2016**

Present: David Karr, Cynthia Rainey, Jim Sommer
Absent: Christian Fisher, Gerald Vigneron
Visitors: Louis Salemy; 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

There were no minutes to consider.

MOTOR VEHICLE EXCISE REPORT

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

July

FY2015 \$ 498.44

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 July 2016 and listed above.

FY2016 \$ 6,077.81

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 July 2016 and listed above.

August

FY15 \$ 306.47

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 August 2016 and listed above.

FY16 \$3,382.41

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 August 2016 and listed above.

TOWN ASSESSOR

LA13 REVIEW

Mr. Partridge explained that this is the new growth report, which shows an increase in value of \$91 million. He noted that it was difficult to estimate because it was made up of lots of little stuff like additions with no big projects like the Mews. He said he was happy that growth matched predictions. In any event, growth is not as important in Concord, which has excess levy capacity—a good problem to have.

Mr. Partridge also presented a Revised Omitted Report from last year that the office signed and submitted to the Department of Revenue (DOR), and that now needs Board signatures. It covers the solar field PILOT and the Library house on Main Street.

TITLE V BETTERMENTS

Mr. Partridge presented Title V betterments for 3 properties.

On a **MOTION** made by Mr. Sommer, seconded by Ms. Rainey, it was **VOTED UNANIMOUSLY** to **APPROVE** Title V betterment liens on 113 Hill Street, 38 Sorrell Road, and 24 MacArthur Road, for a total of \$69,901.50.

TOWN MEETING SCHEDULE

Mr. Partridge circulated the schedule to Board members present. Mr. Sommer noted that there will be no Sunday session.

PLAYING FIELDS

Mr. Partridge noted that last year, during the abatement process, the Board increased the factor on 397 Thoreau Street from 10% to 15% because the driveway is at the corner of the entrance to the high school. Although the Board was acting on its prerogative, Mr. Partridge said, he also believed it was spot assessing. Mr. Partridge expressed concern about fairness to the neighbors. Mr. Partridge showed a new aerial photo of the area, which he said indicates that the only change was lights at the playing fields. Ms. Rainey noted that there has also been increased usage.

Mr. Partridge asked for direction before submitting values to the DOR next week. He said that the 10% factor is somewhat explainable, but 15% amounts to some \$70,000 in value. Options available to the Board include reducing the factor, taking it off completely, or leaving it as it is.

Mr. Sommer said he never thought that 15% was appropriate, or the previous 10%. He said he would favor removing the 15%. Spreading it around would not be the right thing to do since no data supports it. Mr. Karr said that, looking back, this property got a break that others didn't. Ms. Rainey agreed that the result was not equitable.

Mr. Karr noted that if the Board reduced the factor, the property owner is sure to file an abatement, presenting the opportunity to consider and discuss it with a full Board.

On a **MOTION** made by Mr. Fisher, seconded by Mr. Sommer, it was **VOTED UNANIMOUSLY** to change back the factor on 397 Thoreau Street to 10%.

ATB DECISION ON 68 GREAT MEADOWS ROAD

Mr. Partridge reported that he tried the case at the Appellate Tax Board and that the ATB agreed with Mr. Salemy's appraiser. Mr. Partridge said that this year the Board has the option to leave the property as valued by system approximately \$4,500,000, or to use the ATB value (\$3.7 million). He noted that with the Lorusso property, the Board used the ATB amount plus the total percentage increase of the Town as a whole.

Mr. Partridge said that an appraisal by John Avery would cost between \$5,000 and \$6,000, and that there is a \$15,000 line item for such an expenditure. He noted that land and building values on Monument Street have gone down, and the neighborhood factor is down from 215 to 194—though these numbers are not final yet.

Mr. Sommer said that the easiest thing would be to leave it at ATB value, \$3.7 million. He asked whether the Board was required to use the ATB's value for three years, and Mr. Partridge responded that it is not because of the requirement to make annual adjustments to value. The effect of the ATB ruling is to shift the burden of proof to the Town. If the value was \$3.7 million, and Mr. Salemy argued that the value had gone below this number, the Town would have to prove it hadn't.

Mr. Partridge said that another option would be to leave the value at \$3.7 million for FY17, then let the system value it in FY18, a re-valuation year. At that point, the burden of proof would shift to the property owner.

Mr. Sommer asked Mr. Salemy whether, if the Board appraised his property for \$1 over the ATB value, would he would go back to ATB? Mr. Salemy said that he would.

Mr. Sommer said that in view of this response he favored putting the property back in the system and getting a new appraisal—not acting out of malice but trying to act in the best interest of the Town.

FISCAL YEAR 2017 PROPERTY VALUES

Mr. Partridge reported that he will be submitting values to the DOR on Monday. The office has looked at all sales last year, which were up 8%. He has left land values as they were and changed some neighborhood factors. Bedford Street / Monsen Road values are way up, as are Fairhaven Hill and Mattison Drive. Most surprising is the neighborhood around the Emerson Fields, which is going from 2 to 2.2

Among house styles, Capes are skyrocketing: an entry-level Cape is \$700,000+ because of competition with developers. Raised Ranches have gone down. Sheds are up.

Mr. Partridge said he hasn't looked at condos yet but expects them to be up.

Mr. Partridge circulated a chart showing a size adjustment curve, which indicates that the more square footage a property has, the less value there is per square foot. A VISION colleague questioned this diminishing return theory and came up with a different curve that flattened and tightened up the numbers.

LEE PHALEN – ASSISTANT FIELD LISTER

Mr. Partridge reported that the office has a new part-time data collector, Lee Phalen, who has 30 years' appraisal experience and served on the Board of Assessors in Melrose. He will work a 15-hour weekly schedule, including Saturdays.

NEIL RASMUSSEN – 389 Estabrook Road

Mr. Partridge reported that Mr. Rasmussen bought another 5-acre lot that he wishes to add to his Chapter 61 parcel for FY 18.

On a **MOTION** made by Mr. Sommer, seconded by Mr. Fisher, it was **VOTED UNANIMOUSLY** to **APPROVE** the addition of 5 acres to the Rasmussen chapter 61 application for FY18.

Mr. Karr signed new lien.

CP1

Mr. Partridge reported that on behalf of the Board he signed and submitted the CP1 Form, which the Town accountant files to get Community Preservation Act matching funds.

CLASSIFICATION HEARING

Mr. Partridge said he plans to submit La-4, La-13A, La-13 and the La-15 forms to get approvals from the DOR in time for the Select Board classification hearing on November 14. Mr. Partridge will prepare a PowerPoint presentation that can be shown to the Select Board along with the Tax Analysis report.

NEXT BOARD MEETINGS

The Board agreed to meet on October 13 and November 3.

BOARD COMMENTS

There were none.

ADJOURNMENT

At 8:21 PM, on a **MOTION** made by Mr. Sommer and seconded by Ms. Rainey, it was **UNANIMOUSLY VOTED** to adjourn.

Respectfully submitted,
Emily Wheeler
Recording Secretary