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OPEN SESSION

The Board of Assessors met on Wednesday, April 3, 2019 at approximately 6:02 PM. Present were Chairman Stephen McCarthy, Clerk Cheryl Smith, Member Paula Bunker and Principal Assessor John Donahue. The following members of the public were in attendance: Selectman Anthony Kinahan, Selectman Denise Reyes, Human Resources Director Linda Torres, Daniela Nilsson, Marcy Malloy and Deborah Cauley.

The Chairman announced the meeting was being recorded by community access television.

The Principal Assessor made the following announcements and requests to the Board:

- Request of a taxpayer representative, Attorney Sarah Wegman, to meet with the Board this evening;
- The Massachusetts Department of Revenue (DOR) transmitted an email today informing Assessors of the following updates on the Division of Local Services' (DLS) website in the following areas:
 - FY 2020 Farmland Valuation Advisory Commission (FVAC) recommended land use values for the various categories of land classified under Chapter 61 and 61A, FAQ's and related information such as FAQ's: <https://www.mass.gov/service-details/farmland-valuations> and <https://www.mass.gov/service-details/property-assessment-and-valuation-publications>
 - Local Finance Opinion (LFO-2019-1) Released March 26, 2019): This LFO examines changes in the law governing the valuation of the personal property assets of utility companies and the resulting change in guidance from the Bureau of Local Assessment (BLA) on the appropriate method of valuation for purposes of local property tax assessment. [https://www.mass.gov/lists/guidelines-opinions-and-advisories#2019-local-finance-opinions-\(lfo\)-](https://www.mass.gov/lists/guidelines-opinions-and-advisories#2019-local-finance-opinions-(lfo)-)
 - Manufacturing Status: All inquiries regarding manufacturing status should be directed to the Business Income Tax Bureau Corporate Contact Center at 617-887-6367. (*Steve Doucette no longer works in that unit*);
- Electronic balloting has begun for the Election of the Massachusetts Association of Assessing Officers (MAAO) FY20 Executive Board. On April 1st all Regular and Honorary Members of the MAAO received an email that contained a personalized link to cast one's ballot. Voting began on April 1st and continues until to May 1st. If there is a member of the Association that has not yet provided the MAAO with an email address, a paper ballot will be mailed. The paper ballots are **ONLY** for those members who have not provided the MAAO with an email address;
- The Massachusetts DOR is offering a one-day Local Assessment Workshop entitled: Certification Preparation Workshop to be held on April 10th, from 10 AM to Noon, at Oakcrest Cove, 34 Quaker Meeting House Road in Sandwich, MA. The Workshop will highlight various topics including updates to the Certification Standards IGR, what to

expect if in certification this year, improving New Growth review, interim year review, FY20 State Owned Land review, and an update on reviewing the utility class-use code 504. The DOR will also conduct a webinar if one is unable to attend the workshop. The webinar is scheduled to begin at 2:00 PM on April 17th. The Massachusetts Association of Assessing Officers (MAAO) will grant two (2) continuing education credits to assessors attending the Local Assessment Workshop;

- The Massachusetts Chapter of the International Association of Assessing Officers (IAAO) is offering a one day Seminar entitled: The Appellee: Preparing for an ATB Hearing - The Ins and Outs of Defending Assessed Values to be held on April 10th at the Babson Executive Conference Center in Wellesley, MA. Registration cost is \$200. The Principal Assessor asked for and received permission from the Board to attend;
- The Barnstable County Association of Assessing Officers (BCAA) is offering a one day Workshop entitled: Commercial Property Valuation and Data Collection to be held on April 24th, from 9 AM to 3 PM, at Oakcrest Cove, 34 Quaker Meeting House Road in Sandwich, MA. Ellen Blanchard will present and overview of the Three Approaches to Value (Cost, Market & Income), Cap Rates and Land Valuation. After lunch there will be a commercial data collection session conducted in the field. Registration cost is \$25.
- MAAO's Day on the Hill, May 8, 2019 at the Massachusetts Statehouse;
- Principal Secretary Tami Houde has Jury Duty on May 21st;
- MAAO Summer Conference at the Red Jacket Resort, June 18-21, 2019. Summer Conference registration will be available the beginning of April.
- Principal Assessor requested the Board to ratify, in Open Session, those actions taken in Executive Session regarding Applications for Abatement of FY19 Real Estate and Personal Property Taxes. **Motion** made by Chairman McCarthy and seconded by Clerk Smith to ratify the following:
 - On January 30th the Board voted to Abate Application # 4 and to Deny Application #'s 1, 2, 9, 34, 35;
 - On March 3rd the Board voted to Abate Application #'s 28 and 29; and,
 - On March 27th the Board voted to Abate Application #'s 42, 44, 59, 61, 62 and to Deny Application #'s 40, 58, 60, 67, 70 and 74. **Voted Unanimously (3-0-0);**
- MAAO Annual School will be offered at UMASS Amherst during the week of August 5-9, 2019;
- Principal Assessor requested that the Board accept and approve the minutes of the Board's Meetings of January 2nd, January 30th, February 6th, March 6th and March 27th, respectively, and noted that such action would bring the Board's minutes up-to-date. Member Bunker stated that she had left her copies of those minutes at home and also, that she had some questions, and therefore, was not prepared to vote favorably on any of the minutes presented to the Board. Chairman McCarthy tabled any action on the minutes until the Board's next meeting;

- The Board was introduced to its newly hired **Principal Secretary**, Ms Daniela Nilsson. The Board welcomed and congratulated Ms Nilsson on her appointment and wished her success in her new position; and,
- Request for Training - Principal Secretary Houde asked to have a former employee, Donna Cotter, train her regarding processing of Applications for Exemption of Real Estate Taxes and, also, Tax Deferrals. After a brief discussion, **motion** made by Chairman McCarthy and seconded by Clerk Smith to authorize up to ten (10) hours of training at a rate of forty five dollars (\$45) per hour. **Voted Unanimously (3-0-0).**

The Board listened to Member Bunker's 'Managerial Concerns'. Member Bunker stated that the reason she does not support the conversion of the part time Principal Secretary position to a full time position is because she does not believe she received adequate answers to all of her telephone calls and email questions addressed to the Principal Assessor. The other Board Members discussed their reasons for supporting a full time position. The Principal Assessor stated that he limits his email responses to protect Board Members from inadvertently violating the Open Meeting Law and, therefore, avoiding potential Open Meeting Law complaints. Member Bunker complained that she had not personally received a request from the Principal Assessor regarding recent vacation time, whereas the other two Members of the Board had. She also complained that she had not personally received a request from the Principal Assessor requesting permission to work from home while recuperating from a medical condition, whereas the two other Members of the Board had. The Principal Assessor stated that he would attempt to do a better job communicating his vacation time off. The Principal Assessor stated that he had requested, and received - at a Board meeting - permission to work from home while recuperating from a medical condition, prior to his leave. The Principal Assessor then asked if the Board would authorize the Chairman to permit him to work from home whenever such an occasion might arise? The Board discussed the matter but did not make a decision one way or the other.

The Board signed all warrants and bills payable as presented.

The Board did not review or sign any Motor Vehicle Tax Abatement/Exemption Reports/Certificates, as none were presented.


The Board did not review or sign any Applications for Statutory Exemption of Real Estate taxes and Exemption Certificates, as none were presented.

A motion was made by Chairman McCarthy and seconded by Clerk Smith to enter Executive Session to discuss Applications for Abatement/Exemption, relative to Purpose 7 of the OML and also to review and discuss pending Appellate Tax Board litigation, relative to Purposes 3 and 7 of the OML; and not to reconvene in open session at the conclusion of the Executive Session. A roll call was taken as follows: Chairman McCarthy = affirmative, Clerk Smith = affirmative, Member Bunker = affirmative. The Board adjourned its Open Meeting and entered Executive Session at approximately 6:59 PM.

Next meeting: April 17, 2019.

I certify that the minutes of this meeting are true and accurate to the best of my recollection.

Respectfully submitted,



Cheryl Smith, Clerk

BOAMIN 04-03-2019