

# *Board of Assessors*

April 11, 2000 - **Minutes**

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PRESENT: Assessor Peter S. Barney, Chairman, Assessor Marty Treadup, Clerk, Assessor Robert Pacheco, Norman A. Bergeron, Administrative Assistant, Marianna M. Penha, Recording Clerk.

Meeting called to order at 9: 05 A.M.

Assessor Barney: Coming up soon the Mayor will be going after \$1,000,000 from the Assessor's Overlay Account. We will be releasing that to the Overlay Reserve. The Mayor will appropriate it as he wishes, but one of the appropriations will be \$30,000 to upgrade our computer and telephone systems.

The Bristol County Assessors are having a workshop on April 27 at 5: 00. It will be held at the City of Fall River Resource Room, Government Center. Please let me know if anyone wants to go.

There will be a Norfolk Suffolk County meeting on April 26. Gary Blau will be discussing the legislation on cell towers, how we value and tax them. Mr. Bergeron and I discussed this and agreed that the only problem with this is that looking at the Appellate Tax Board schedule we suspect that on April 26 we would be in court with at least one person.

Assessor Barney: Banker & Tradesmen Sales for last week;

Location	Sold	Assessed
159 Annette Street	\$109,000	\$102,000
138 Aquidneck St	\$ 85,000	\$ 76,000
65 Bliss Street	\$110,000	\$ 76,000
34 Canterbury St.	\$102,000	\$ 81,000
37 Collette Street	\$ 90,000	\$ 61,000
446 County Street	\$165,000	\$152,700
250 Davis Street	\$102,000	\$ 74,000
249 Reed Street	\$145,000	\$102,000
77 Ricketson St	\$ 95,000	\$ 90,000

Harborview Towers case has put a settlement on the table, which we will discuss later as settlement's are not public record. If everyone's agreeable to it and the other side agrees,

the value will be set at a fixed amount for this year, and then in Fiscal 2002 it will float into the market and they can protest it as they wish with the Appellate Tax Board.

Fourteen cases remain with no action taken as we do not have any letters of authorization for them.

I have been invited to attend the Commerce and Labor Committee meeting tonight to basically sit and render any pearls of wisdom. Councillor Gomes is hosting this one.

Assessor Barney: I will turn the floor over to Mr. Bergeron for his update today.

N. Bergeron: In the process of doing individual properties we have been having an ongoing discussion between the two appraisers as to whether the assessment date should be changed from 1/1/97 to 1/1/00, and that that change should occur prior to the building permits being entered or after the permits are entered. We can't seem to come up with a definitive answer on that, however, in all of the discussions, including a conference call between Peter, Myself and M.I.S. it was decided that Maria would run the City on the 1/1/97 date and also 1/1/00. It would be done in a dummy file and left there. She would extract those with the building permits and we'll be able to take both of those as their calculated values appear based on each of the appraisal dates and be able to analyze that and see if it does make a difference and if so, what difference it makes.

N. Bergeron: We may be able to do that fairly well because John indicates that he has been (con't)through approximately 75% of the building permits. There should be 20 or 25% of those with building permits that have not been recalculated yet, and we'll be able to tell by seeing the two appraisal dates whether anything changes. We have not resolved it in-house nor has D.O.R. resolved it as we thought they would. I'm not sure if there is a right or wrong way.

Assessor Barney: There is no right or wrong way for this. It's a question of how the impact of changing the date of tax values on a wide basis, and it may be that it's minuscule because of the rising market that may enter into this, therefore, the only way to actually check to see what happens is to run a sample and find out.

Assessor Pacheco: Mr. Bergeron, is the Overlay figure what you thought it would be?

N. Bergeron: No, I didn't think it would be \$1,000,000. It thought it would be closer to \$600,000. As soon as that figure was mentioned in the budget hearing, I calculated all of the known deficits and some projected deficits and it still left us with \$350,000 excess pre Fiscal Year 2000. We also have in the Fiscal year 2000 budget approximately \$1,500,000 remaining, and I don't see us using any more than a quarter million unless a big Appellate Tax Board case shows up, which would still leave us with an excess of \$1,000,000.

Assessor Barney: The only big case hanging out which is actually on an appeal basis is the skating rink. It's big because it covers a couple of years and it isn't a question of valuation, it's a question of law. It's in Appeals because they won and we don't think it's

the right answer, so we're going after it. It's one of the last cases sitting in the Appellate Tax Board's Fact Finding. Until they give us a statement of Fact Finding, you don't proceed to the next level should you choose to do so.

Assessor Barney: Mr. Bergeron, how is the progress on the Re-valuation?

N. Bergeron: At the moment, we are about on target. I spoke to Tom Sweeney last week and he doesn't see any problems with the position we're in at the moment. He will be back again in about three weeks.

Assessor Barney: We have sent out letters on the current Appellate Tax Board cases coming, and in some cases we haven't heard from the taxpayer.

Assessor Barney: 19-3Cove Discount

Recommendation is to offer \$202,300.

Assessor Treadup: Move to offer.

Assessor Pacheco: Second.

All in favor?"Aye"

Assessor Barney: 24/310Cove Discount

Recommendation is to deny.

Assessor Treadup: Follow recommendation.

Assessor Barney: Second.

All in favor?"Aye"

Assessor Barney: 102/81480 Mount PleasantFranklin Corp.

Recommendation is to offer \$153,600.

Assessor Treadup: Move to offer.

Assessor Barney: Second.

All in favor?"Aye"

Assessor Barney: 119/171137 Dawson StreetSan Juan

Recommendation is to change the split from 65/35 to 90/10.

Abate tax only:\$1335.63.

Assessor Treadup: Move to reclassify and abate taxes.

Assessor Barney: Second.

All in favor?"Aye"

Assessor Barney: 28-131 28/122 28/118E S Bolton StreetT G F M, Inc.

28/120 Recommendation is to deny.

Assessor Treadup: Follow recommendation.

Assessor Pacheco: Second.

All in favor?"Aye"

Assessor Barney: That concludes our agenda for today.

Assessor Treadup: Move to adjourn.

Assessor Pacheco: Second.

All in favor?"Aye"

Meeting adjourned at 10: 30A.M.

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MartyTreadup,Clerk