

Board of Assessors

September 7, 2000 - **Minutes**

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 9:02 A.M.

Assessor Barney: We received from Harborview Towers a termination of the 121-A agreement letter basically summarizing that the agreement has been terminated. They are now going on to a regular taxable role.

We have letters from Berkshire Hathaway to be placed on file. These are not public record. They are matters concerning pending litigation against the City in a tax related matter on assessment value. Therefore, these letters go in a file for the Appellate Tax Board.

Assessor Treadup: So moved.

Assessor Barney: There is a bulletin from the Department of Revenue on small Personal Property accounts and how to go about accepting it and what it does, and surviving spouse of disabled veterans guidelines that have been changed, so that they can get the full exemption that they have not been getting for years.

We have an updated final figure on the Overlay, which has been tentatively approved by the acting auditor. Mr. Bergeron has prepared it.

Assessor Barney: Some Banker & Tradesmen sales for the week are:

\$148,000	229 Heritage Drive	Assessed: \$107,400	Sold:
\$155,000	83 Vine Street	\$105,400	
\$110,000	241 Allen Street	\$ 95,900	
99,000	156 Clifford Street	\$ 96,800	\$
\$164,900	363 Maple Street	\$112,800	

\$165,000	938 Osgood Street	\$117,600
\$150,000	41 Stackhouse St.	\$123,300
\$1,839,000	174 Union Street	\$2,034,000

(It should be noted that Sovereign Bank Sales have all been recorded as individual real estate transactions).

\$250,000	355 Acushnet Avenue	\$215,600
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Assessor Barney: Settlements to vote on:

92-122	1113 Acushnet Avenue Precision Door
Fiscal 2000	Accepted offer of abatement of \$12,400.
	New value \$152,200.

Assessor Treadup: Move to offer and abate as negotiated.

Assessor Pacheco: Second.

All in favor? "Aye"

Assessor Barney: Industries, Inc.	125/108	32 Lambeth Street	L & S
	Fiscal 2000	Accepted offer of abatement of \$65,900.	
		New value \$489,500.	

Assessor Treadup: Move to offer and abate as negotiated.

Assessor Pacheco: Second.

All in favor? "Aye"

Assessor Barney: Just to note for the record, this begins the Fall season for the Assessors. Between now and the first of the year coming, we will have completed the annual Revaluation. Hopefully, with the City Council, we will arrive at new tax rates. We will have gone back to regular sessions of the weekly meetings, and we will probably have

either had adjudicated by the courts or settled almost all Commercial cases pending before us for Fiscal 2000.

Assessor Barney: The remaining Residential cases for Fiscal 2000 should all be handled in the Spring of next year. Generally, that was how we decided to divide it up, based upon the time schedules involved and the complexities of the cases and the ease of settlements and the different types of preparation between the Commercial/Industrial cases and the Residential cases.

Mr. Bergeron, would you like to address the meeting.

N. Bergeron: Regarding the exemption of certain Personal Property accounts, I was just wondering if the Board members were aware of whether the Council was going to take it up on their own, or whether the Board should send a letter along to the Mayor.

Assessor Barney: On the small property taxes, this is the one that is going to allow us to stop billing people on Personal Property assessment that is \$10,000 or less. It is a local acceptance issue. It will not prevent the Assessors from having to request information on all Personal Property accounts to determine the value, to see if they qualify for exempt or not. It will stop the billing of those people, and of course, it will reduce the amount of taxes collected from the Personal Property amount.

N. Bergeron: We have a total of 2,375 Personal Property accounts, having a value of \$117,500 million, which equates to taxes of almost \$3,900,000. Those that have a value of \$10,000 or less is just shy of 1700 accounts out of the 2,375. 71% of the accounts are in that category, however, they only account for \$5,859,000 valuation, which is 5% of the total. That is \$194,000 in taxes. I think something should be done about this. This will not be effective until Fiscal Year 2002.

Assessor Barney: I propose that we send a letter to the Mayor, Dan Patten and George Leontire.

Assessor Treadup: Do you suppose that this is designed to take care of the secondary homes?

N. Bergeron: It might eliminate a lot of the internal stuff in the secondary homes, not the homes themselves. That saves the Assessors from wondering if they have a refrigerator, etc., and whether it is a 16 cubic foot or a 20 cubic foot, and what's the value.

One other thing that we got from the Department of Revenue is a revised Form of List.

N. Bergeron: Regarding personnel, the new clerk seems to be working out okay. It will be some time yet before we do a review, which we will do at the end of three months. As far as the second clerk that we want to hire, we did get the certified list on Tuesday afternoon. All of the applicant's on here have to come in and sign up by the 19th, at which time we then begin the process of selection, based on who may have signed up. On the

list there are 212 names, 101 are non-residents. Four of them had previously applied and been rejected. Three had previously applied and declined. Two are currently working for the City. We are looking at a potential number of 102. Of that number, we will have to wait and see how many come in to sign up.

I told them at the Finance Meeting last week that today I would have an estimated maximum Appellate Tax Board liability remaining. The way I see it, for 1997 we have an outside liability of about \$5,200, for 1998, probably \$22,000, for 1999, I originally figured \$86,000. However, Berkshire Hathaway refused our offer and I don't know where they're going at the moment, so I have just added an additional \$40,000, with a question mark on that. We could have a maximum liability of about \$125,000. In the 1999 Overlay, we still have approximately \$500,000, so we are well covered. I have a potential liability figure of about \$210,000 for Fiscal 2000, based on the cases that we have sitting here.

As far as the Appellate Tax Board scheduling, they have accepted it as I have prepared it and forwarded it to them. There are a couple of minor changes, one of which is a change in a call that came in the day before yesterday from one of the Commissioners, who had received a phone call from one of the filers. According to the Appellate Tax Board, they were scheduled to appear at their hearing on October 17. When I revised the list, I didn't do it by names, I was going to schedule all of the Commercial Industrials now through the end of this calendar year. There would be none in January because of the Overvaluation process and, I was told by the Appellate Tax Board that they didn't want any cases in February. I then scheduled all Residential cases for five weeks in March and one week in April. This particular tax payer was terribly upset and called the Appellate Tax Board, letting the Commissioner know who he was and who he knew in government and thought that his importance should be recognized. Because they filed for a speedy hearing, the Commissioners have to honor that. They have placed a court hearing on December 20.

N. Bergeron: If it causes us problems because we have not resolved all of the Re-Val yet, and have not received certification, I will then request postponement of it because the Re-Val is a lot more important than the resolution of this one case.

We still have Berkshire Hathaway & Walgreen's scheduled for September 20. We have met with Shiavi, whose case is scheduled for September 27. He is supposed to be providing us with a copy of an appraisal.

I suspect that some of these may call for postponements.

Assessor Barney: I notice that after that date there is the 24th listed and also the 15th.

N. Bergeron: That is correct. They were scheduled for the 15th, but in the meantime, however, they had called and spoken to the Commissioners' and said that they would be away at that time, could they put it for October 24. For the moment, it's on for that day.

Assessor Barney: Before that obviously we will have a discussion with them to see where we are. After that, Gentlemen, it's November 1, 8, 15, December 6, 13, and 14.

N. Bergeron: December 14 has been there for a long time and is all Paul Kileen's, cases, and they will probably all be postponed.

Tom Sweeney is supposed to be here on the 14, 15, 18, & 19.

The monies have all gone through for the new P C's and the printers, also, a check has been cut for the van.

Assessor Barney: Due to the fact that Mr. Sweeney will be in next week, I suggest that we meet next on Friday, September 15.

That concludes our agenda for today.

Assessor Treadup: Move to adjourn.

Assessor Pacheco: Second.

All in favor? "Aye"

Meeting adjourned at 9:30 A.M.

Marty Treadup, Clerk