

Board of Assessors

October 17, 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 9:03 A.M.

Assessor Barney: The Bristol County Assessors Association will hold an evening meeting on October 25, 2000 to be held at the Raynham Senior Center.

The annual meeting of the Massachusetts Association of Assessing Offices will be held at Benjamin's on November 9. Mr. Bergeron and I have been discussing perhaps skipping the meeting and going for lunch, as opposed to the meeting.

Banker & Tradesmen sales for the week include:

Location	Assessed	Sold
20 Vernon Street	\$93,200	\$135,000
1451 Old Plainville Rd.	\$101,600	\$153,000
69 Forest Street	\$83,700	\$95,500
167 Cedar Street	\$46,200	\$51,500
25 Bonney Street	\$90,600	\$117,000
520 Rockdale Avenue	\$133,300	\$155,000

Assessor Barney: The Legislative Committee met last week concerning House Bill #4958. There's a copy of the letter that I faxed up to the Governor. The bill is being pushed by David Saliva, Sr., a property tax representative, filer, tax protester, etc. in the north of Boston area. We will receive and place the letter on file.

Assessor Treadup: So moved.

Assessor Barney: Second.

All in favor? "Aye"

Assessor Barney: The Bill goes into effect immediately if the Governor signs it. It was pointed out at the meeting that we will now have a checkerboard pattern, because the law does state that the Assessors, (it doesn't state which Assessors) can determine which method beyond the United States Postal Service is acceptable or none. The law does not

specify who determines it accept "Assessors" in the broad term of the word, which means that everybody can do anything that they want. The Appellate Tax Board has climbed on to the opposition to this bill. They really weren't aware that they were included to the extent that they are, because they have the same problem dealing with New Bedford accepting one form of service, Fall River accepting another, etc.

Because of a situation that happened in Carlisle, buy-back of forestland didn't take place. They have redone the bill to put the right of first refusal on buy-backs for two years extension in towns. Furthermore, to go back and redo that whole package and just trying to get the interest would be just a simple interest charge and not the compound mathematical formula that's involved in forest lands. That is being re-filed.

Regarding the Bill on cell towers and who is sitting on cell towers, I call your attention to the cell tower sitting up there on Ketchum Traps. There is more stuff than ever hanging off this thing. A huge amount of money is being generated off this tower. There are conflicting stories from the Association as to how much rent is thought to be charged (anywhere from \$250 per thing to 750 a month per unit or receiver). In one case someone is getting \$1500 a month for each. This is being re-filed.

There is a big bill coming up on telephone and cable companies. They have married each other. There is a big case pending out of Newton, the R C N Cable Company versus the Department of Revenue, with Newton as a friend of the court because they are involved on the side. Basically, R C N is claiming to be a telephone company and therefore should be valued by the state. The Department of Revenue has indicated that it will not value cable operations, so if R C N becomes a telephone company only the telephone part of the company will get valued, not the cable part. The deal here is just to file a bill to do away with telephone companies being valued by the state as a utility.

Assessor Barney: They are getting rid of electric generations and they are getting rid of this, and let them give us a form of list where everything remains taxable. The alternative to this is for Media One-Broadband A T & T to become a telephone company, and for us to lose tax value on 34 miles of underground cable.

There was a discussion concerning the Department of Revenue and how Re-Vals are going. Many people who are being re-valued this year are having an unpleasant time. The inconsistency among the representatives of the Department of Revenue as to what they accept and what they don't in the way of form and information is staggering, those that use the green book of forms, those that throw them away, those that won't use them, etc. The policy committee will be looking into this. It's time to standardize the Department of Revenue's relationships with the towns & cities.

I have given to Marianna a sample format of four possible scenarios of tax levy versus classification versus value. There's a formula on how to get a classified tax rate, plus what the variables are. We will give a copy to George Leontire, who basically asked for this. The concern is with a large amount of value being added, why is it not offsetting the

levy to a great extent. That's up to the administration to determine exactly how much they choose to raise and what they have to raise.

Mr. Bergeron, do you have something to add today?

N. Bergeron: Regarding the ReVal, we finally had a productive day on Friday. From the Department of Revenue side, Frank Rossi was down and was in charge, not Tom Sweeney, and secondly, we did have Ellis Withington from Patriot here. There is a different relationship that exists between the Department of Revenue and the software or Re-val companies, than does with the Department of Revenue and the locals. However, it worked out very well. Just about everything was accomplished; the LA-4 and everything on discs. There was just a couple of items left. Those were resolved with the exception of one. Now we sit and wait and continue with our regular process until we hear back from Frank Rossi or someone else from the state telling us to go ahead and proceed with the remainder of the Re-val. He indicated that it would be about two weeks before we hopefully get everything resolved, and he did tell me that he would do everything he could to make sure that we got everything done timely.

N. Bergeron: It was a completely different atmosphere when Frank was leaving here on Friday than what existed before. We were grateful for Frank's appearance here. It also highlighted a couple of items that, when I sit with Ellis after the first of the year, and we begin to review everything that has occurred and where we are, we will be coming up with a new program going forward with changes that should take place.

As far as the Appellate Tax Board goes, the next cases are scheduled for October 24, and that is with Mass Air & North East Aviation. The principal on that, John Steidinger, will be in on Monday, October 23, to see if we can resolve them. He indicated that he was going to use as a contention for his value the fact that we had given him abatements in past years. I told him that would not do.

John Schiavi's cases were postponed until November 29.

Mike Kearney is coming in on Friday and we're going to start reviewing his cases that are scheduled for November 1 and November 15 and hope to get them out of the way. He also has another 8 cases.

Fleet called yesterday as well. They thought they were on for November 24. We gave them what we have going forward. Basically, what it was is that we're at \$2,034,000, which is the value that they're contesting. Going forward into next year, we have \$1,916,000. I offered them that and they claim that the value was \$1,000,000, that was on their original overvalue. I indicated to them where the building just sold for \$1,839,000. I suspect that \$1,000,000 is no longer their opinion. If they would like to settle at \$1,916,000, that would be fine with me. They just have to let me know and I'll do the paperwork.

The Airport Commission signed a license agreement with Media One for a little over an acre of land adjacent to their building on Mount Pleasant, and the license agreement calls for a rent of \$1,000 a month. However, again there is no tax revenue. We should try to get a ruling from the Department of Revenue about license agreements from public agencies to private companies. They're getting enough money, but the problem is that it's not coming in as tax dollars. The Redevelopment Authority at one point did license agreement stuff too.

Assessor Barney: 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