

Minutes

Board of Assessors

Town of Harvard

Meeting Date: Thursday, April 11, 2013
Called to Order: 1:45 pm
Meeting Adjourned: 3:45 pm
Members Present: Debbie George, Rick Maiore, Joe Theriault
Other(s) Present: Harald Scheid, Linda Couture, Sue Fitterman, Worth Robbins, Mark Curry

New Business:

1. Minutes: The minutes from March 14, 2013 were approved.
2. Lien Release: The board voted 3-0 on a George/Theriault motion to sign the Chapter 61A Lien Release for 53 Murray Lane.
3. Real Estate Abatements: The board voted 3-0 on a Maiore/Theriault motion to abate \$1,684.09 in FY2013 Quarter 4 real estate taxes for property on Still River Road (Parcel ID 29/2) since the parcel was purchased from the estate of R. Hoch by the Town of Harvard on 3/12/13.
4. Reports: The following forms and reports were signed: Motor Vehicle Abatement Report; Motor Vehicle Warrants and Commitments; Real Estate Abatement Reports; and State Tax Forms 155.
5. Review 3ABC Forms for FY2014: The board discussed the Fruitlands application, specifically the tax status of 90 Prospect Hill Road (Parcel ID 16/35/1) and determined that the property is tax-exempt since it is being used by Fruitlands staff. The board will review the remainder of the applications at the May meeting.
6. Review Overlay Balance: Sue reported that \$45,052 has been charged against the FY2013 overlay account of \$97,875, leaving a balance of \$52,823.
7. Assessment of Patios: This topic will be discussed at the May meeting following some research by Linda.

Ongoing Business:

1. Real Estate Abatement Application for 221 Old Littleton Road: After discussion and review of the sales comparison grid developed for this property, the board voted 3-0 on a George/Maiore motion to grant the abatement.
2. Form of List Extensions: The board voted 3-0 on a George/Theriault motion to approve the following: "The Harvard Board of Assessors grants office staff including the Principal Assessor authorization to grant 'Form of List' filing extensions to May 1st of each filing year. Requests for extensions beyond May 1st will be brought before the Board of Assessors for approval."

3. Appleworks ATB Case: Harald Scheid and Brad Dunn from RRG met with Nick Deane from LTI Harvard Appleworks at the Appellate Tax Board in Boston on March 18th. They were directed by the commissioner to find middle ground and settle the matter themselves. Both parties agreed to an FY2012 valuation of \$2,547,600, which the board approved 3-0 at today's meeting on a George/Theriatult motion.

4. Update on Solar Projects: On March 25th Harald sent a letter to Kathleen Colleary at the Department of Revenue's Municipal Finance Law Bureau asking for legal guidance on factors that should be evaluated when making an exemption decision on community solar gardens. He is waiting to hear back and will follow up with DOR.

Worth Robbins from the Harvard Solar Garden I LLC reported that he recently attended a hearing at the State House by the Joint Committee on Revenue regarding SB 1329, an act relative to the equitable taxation of solar systems. Worth also sent a letter to the Joint Committee on Revenue requesting that an additional provision be considered, to specifically exempt shares in "Community Shared Solar" systems. Worth left copies of his letter and related documents for the board to review.

5. RRG Calendar: Harald stated that action items for April are underway.

6. GIS Update: Joe Theriatult briefed the board on the tutorial he wrote called "Using Harvard GIS" that can be found in the side bar of the Historical Commission blog he created (accessed through the Town of Harvard website). The group discussed the fact that the tutorial and blog do not state that abutters lists presented to any board in town must be generated and certified by the Assessors Office.

The next meeting is tentatively scheduled for Thursday May 9, 2013 at 1:45 pm.

Date Approved: _____

Rick Maiore

Debra M. George

Joseph R. Theriatult