

Minutes

Board of Assessors

Town of Harvard

Meeting Date: Thursday, July 25, 2013
Called to Order: 1:45 pm
Meeting Adjourned: 3:05 pm
Members Present: Debbie George, Don Graham, Joe Theriault
Other(s) Present: Linda Couture, Sue Fitterman, Harald Scheid

New Business:

The board welcomed new member Don Graham who was appointed to a three-year term by the Board of Selectmen in July.

Minutes: The meeting minutes from June 6th were approved.

Reports: The board signed the following reports:

- Motor Vehicle Excise Abatement Report
- Motor Vehicle Excise Warrants and Commitments

Review Chapter 61A Application: The board reviewed the FY2014 Chapter 61A application for 28 Murray Lane and voted 2-0 on a Theriault/George motion to approve the application (Don Graham recused). Sue will notify the owners in writing and remind them that future chapter land applications must be received by the October 1st deadline. Harald said that some communities are performing field reviews of Chapter 61A properties to ensure that classified land is actively devoted to agriculture or horticulture, and stated Harvard may want to consider this in the future.

The board also discussed the property at 87 Depot Road owned by Blue Moon Farm LLC. The property was in Chapter 61A for fiscal years 2011, 2012 and 2013 but the owner failed to submit a chapter land application for FY 2014. On a George/Graham motion, the board voted 3-0 to remove the property from the Chapter 61A program. The tax lien will remain in place for five years.

Appellate Tax Board Notice re: MCI Communications: The Department of Revenue will be handling this case.

Lot Size & Land Assessments: Harald stated that DOR wants to see one standard lot size throughout a community; in Harvard it's 1.5 acres. A standard lot of 1.5 acres in Harvard is assessed at the prime rate of \$185,000 (adjusted for neighborhood or other factors) and any remaining acreage is assessed at the residual rate of \$20,000 per acre, except for undevelopable land (i.e. wetlands) which is assessed at \$2,000 per acre.

Assessment of High- and Low-End Properties: The board discussed how assessments are driven by sales, and there are a very limited number of sales of extremely high-end and low-end homes in Harvard. The approach for assessing lower-end properties has been to handle them individually by inspecting the property and adjusting the grade or other factors as needed. The challenge with high-end homes in the upper market is that it is difficult to capture some of the intangible elements (such as curb appeal) that contribute to the value of the house.

Ongoing Business:

1. Outstanding 3ABC Forms for FY2014: The Bromfield Trustees will submit their 3ABC Form in August.

2. Update on Solar Projects: Harald had several meetings with Town Administrator Tim Bragan, Selectmen Marie Sobalvarro and Worth Robbins from the Harvard Solar Garden I LLC to discuss PILOT (Payment In Lieu Of Taxes) payments for solar projects and to develop a single policy and payment structure. The draft PILOT agreement will be reviewed by the Board of Selectmen at their July 30th meeting.

3. RRG Calendar:

- a) Statutory exemption applications were mailed July 1st.
- b) Chapter land applications will be mailed August 1st.
- c) Cyclical inspections will be done in late summer or early fall.
- d) New growth for 2013 is estimated at \$97,000.
- e) A/S ratio statistics and FY14 value change recommendations will be reviewed at the September meeting.

No August meeting is planned. The next meeting is tentatively scheduled for Thursday September 12th at 1:45 pm.

Date Approved: _____

Joseph R. Theriault

Debra M. George

Don Graham