

## ***Minutes***

## ***Board of Assessors***

## ***Town of Harvard***

---

**Meeting Date:** Thursday, October 17, 2013  
**Called to Order:** 1:50 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:**

1. Minutes: The meeting minutes from September 12<sup>th</sup> were approved.

2. Reports: The board signed the Motor Vehicle Excise Abatement Report.

3. Assessment of Rental Properties Owned by Non-Profits: The board reviewed case law which states that three requisites must be satisfied in order for rental property to qualify for exempt status. First, the organization must be a charity. Second, the charitable organization must own the property. Third, the charitable organization or some other charitable organization must occupy the property for a charitable purpose. The board then discussed the rental property at 90 Prospect Hill Road owned by Fruitlands Museum. On a George/Graham motion, the board voted 3-0 to send a letter to the Fruitlands Museum that upon further review of case law, the board believes the current use of 90 Prospect Hill Road will not qualify for exemption in the future. Harald will write the letter to Fruitlands.

4. Minor Policy and Procedural Changes: Joe Theriault proposed that the Board of Assessors:

- a) Develop and maintain a Policy and Procedure Manual to document all policy decisions made by the board.
- b) Keep an "Action Item" list to be reviewed at each meeting.
- c) Reformat its agenda to begin each meeting with ongoing business and then discuss new business. Harald suggested using an agenda similar to the one used by the Board of Selectmen and all board members agreed.

On a Graham/George motion, the board voted 3-0 to accept the proposals. Joe will begin work on the Policy and Procedure Manual.

5. Discuss Date of Scheduled Meetings: On a George/Graham motion, the board voted 3-0 to change the date of its monthly meeting to the third Thursday of each month at 1:45 pm.

### **Ongoing Business:**

1. Solar Garden/PILOT Update: Harald summarized the results of the 10/16/13 Special Town Meeting warrant articles concerning solar gardens:

Article 2: Ask legislators to file community solar exemption legislation – Passed.

Article 3: Authorize Board of Selectmen to negotiate PILOT (Payment In Lieu Of Taxes) agreement with one or more community solar systems - Passed.

Article 4: Approve PILOT – Moved to take no action.

Article 5: Add building permit category for community solar – Passed.

2. GIS Update: The assessing staff has been using the Geographic Information System (GIS) developed by CAI Technologies (formerly Cartographics) since October 2012. The board would like GIS to be available to town residents and the public. On a George/Theriac motion, the board voted 3-0 to request that the Finance Department put the GIS website link on the Assessors page of the Town of Harvard website. Sue and Linda will bring this request to Finance Director Lorraine Leonard.

3. RRG Calendar:

a) Chapter Land Applications: To date we have received 4 renewals for Chapter 61 Forestry; 53 renewals for Chapter 61A Agricultural/Horticultural; and 17 renewals and 1 new application for Chapter 61B Recreational. The board will review all applications at the November meeting.

b) Cyclical Inspections: 220 properties are on the list for cyclical inspections. Dale Erskine from RRG began the inspections this week and work will continue for the next 1-2 months.

c) FY2014 Recap: Harald reported that the following reports have been submitted to and approved by the Department of Revenue: LA4 – Assessment/Classification Report; LA13 – Tax Base Levy Growth (New Growth); and LA15 – Sales Ratio Analysis. The board signed the originals of all three reports. Harald will speak to Town Administrator Tim Bragan about scheduling the tax classification hearing at an upcoming Board of Selectmen meeting.

4. 3ABC Forms: The board reviewed and approved the FY15 3ABC application from the Trustees of The Bromfield School.

The meeting was adjourned at 3:05 on a Graham/George motion. The next meeting is tentatively scheduled for Thursday November 21<sup>st</sup> at 1:45 pm.

Date Approved: \_\_\_\_\_

\_\_\_\_\_  
Joseph R. Theriac

\_\_\_\_\_  
Debra M. George

\_\_\_\_\_  
Don Graham