

| Type of meeting: | Board of Assessors |
| :--- | :--- |
| Attendees: | Diane O’Connor <br> Arthur Holmes |
| Call to Order: $\mathbf{9 : 3 0}$ A.M. <br> Appointment: None |  |

Minutes: Reviewed deferred minutes of August 4, 2008 and minutes of December 9, 2008. Arthur made the motion to approve the deferred August 4, 2008 minutes and the December 9, 2008 minutes. Diane seconded, and motion passed.

## Agenda topics

## Review of Property Tax Relief Applications

Diane made a motion to approve qualifying real estate tax relief applications, Arthur seconded and the motion carried. These approved tax relief applications are shown below.

| Clause Type | Map/Parcel | Amount | CPA Amount |
| :--- | :---: | :---: | :---: |
| 22 | $46 / 116$ | $\$ 400.00$ |  |
| 22 | $65 / 6$ | $\$ 400.00$ |  |
| 37 | $94 / 24$ | $\$ 437.50$ | $\$ 39.24$ |
| 41C | $73 / 33$ | $\$ 1,000.00$ | $\$ 27.41$ |
| CPA alone | $62 / 25$ | $\$ 78.35$ | $\$ 78.35$ |
| CPA alone | $60 / 35$ | $\$ 66.94$ | $\$ 66.94$ |
| CPA alone | $43 / 47$ | $\$ 44.29$ | $\$ 44.29$ |

The Board voted unanimously to deny the following exemption applications.

| Clause Type | Map/Parcel | Reason |
| :--- | :---: | :--- |
| 41C | $94 / 24$ | Assets exceed the maximum allowed |
| 41C/CPA | $65 / 6$ | Gross income exceeds maximum allowed |

Diane noted that exemption application for map 95 parcel 21 for various clauses had been withdrawn.

The Board voted unanimously to approve the following real estate and personal property abatement applications.

| Ap \# | Map/Parcel | Abatement |
| :--- | :---: | :--- |
| \#3 | $\mathbf{3 5 / 3 0}$ | Per field inspection abate $\$ 20,000$ value. |
| \#4 | $\mathbf{4 6 / 7 3}$ | Per field inspection abate $\$ 24,300$ value. |
| \#6 | $\mathbf{3 7 / 1 0 8}$ | Initial decision to deny, then upon further review abate $\$ 11,600$ value. |
| \#12 | $\mathbf{1 0 1 / 1 5 8}$ | Per field inspection abate $\$ 64,100$ value. |
| \#13 | $\mathbf{3 0 / 3 2 - 8}$ | Per field inspection abate $\$ 12,800$ value. |
| \#14 | $\mathbf{4 7 / 5}$ | Per field inspection abate $\$ 104,400$ value. |
| \#16 | $\mathbf{1 0 0 / 1 8}$ | Per field inspection abate $\$ 10,700$ value. |
| \#21 | $\mathbf{4 5 / 1 0 9}$ | Per field inspection abate $\$ 59,200$ value. |
| \#22 | $\mathbf{7 4 / 1 3 0}$ | Per field inspection abate $\$ 29,600$ value. |
| \#26 | $\mathbf{1 0 1 / 3}$ | Per field inspection abate $\$ 31,000$ value. |
| \#27 | $\mathbf{6 2 / 2 4}$ | Per field inspection abate $\$ 4,500$ value. |
| \#28 | $\mathbf{7 8 / 8}$ | Per field inspection abate $\$ 3,600$ value. |
| \#34 | $\mathbf{5 8 / 9}$ | Per field inspection abate $\$ 17,200$ value. |
| \#36 | $\mathbf{3 0 / 3 2 - 2}$ | Per field inspection abate $\$ 12,800$ value. |
| \#41 | Personal property, not in business based on our assessment date, therefore abate in full, $\$ 7,540$ value. |  |
| \#48 | $\mathbf{7 5 / 7 5 - 2}$ | Per field inspection abate $\$ 11,800$ value. |
| \#54 | $\mathbf{1 1 4 / 2}$ | Per field inspection abate $\$ 64,000$ value. |
| \#59 | Personal property, due to leased equipment abate $\$ 266,060$ value. |  |

The Board voted unanimously to deny the following real estate and personal property applications.

| Ap \# | Map/Parcel | Reason |
| :--- | :---: | :--- |
| \#15 | $\mathbf{5 5 / 8 8 - 3 2}$ | 2007 sales activity of similar units supports our assessed valuation. |
| \#31 | $\mathbf{5 7 / 1 9}$ | Comps didn't take into consideration lot size, age, quality grade and condition, finished basement and other <br> amenities. |
| \#33 | $\mathbf{7 5 / 1 5}$ | 2007 sales activity of similar properties supports our assessed valuation. |
| \#35 | $\mathbf{5 3 / 5 4 - 2}$ | Other 2007 condo sales, most with no basement or garage, range from \$194 - \$224 per square foot, subject \$181.94 per |
|  |  | square foot. |
| \#42 | $\mathbf{1 0 1 / 1 1 4}$ | 2007 sales activity of similar properties supports our assessed valuation. |
| \#43 | $\mathbf{5 5 / 8 8 - 1 8}$ | 2007 sales activity of similar units supports our assessed valuation. |
| \#47 | $\mathbf{1 0 1 / 1 1 6}$ | 2007 sales activity of similar properties supports our assessed valuation. |
| \#51 | $\mathbf{1 1 3 / 2}$ | Land sales activity supports our assessed valuation. |
| \#52 | $\mathbf{1 1 3 / 7}$ | Land sales activity supports our assessed valuation. |
| \#53 | $\mathbf{1 1 3 / 6}$ | Land sales activity supports our assessed valuation. |

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The Board then discussed submitted information pertaining to 2 properties.
Following the discussion the Board voted on the following abatement applications.
Ap \# Map/Parcel Result

| \#38 | $\mathbf{5 9} / \mathbf{1 5}$ | Denied -2007 sales activity of similar properties supports our assessed valuation. |
| :--- | :--- | :--- |
| \#39 | $\mathbf{3 3 / 3 1}$ | Per field inspection and discussion of neighborhood abate $\$ 96,700$ based on $90 \%$ completion. |

## Other Business

The Board signed a Forestry Management Recertification Plan for 90 Maynard Street extending the certification from 1/1/09 through 12/31/18.

The next Board meeting will be posted as needed.

Special notes: ADJOURNMENT: Motion was made, seconded, and carried to adjourn at 12:30 P.M.

## Approved:

Respectfully Submitted

Clerk

