

Board of Assessors' Meeting

Type of meeting: **Board of Assessors**

Diane O'Connor Attendees:

Arthur Holmes

Call to Order: 9:30 A.M.

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Diane noted that exemption application for map 95 parcel 21 for various clauses had been withdrawn.

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

Ap#	Map/Parcel	Abatement
#3	35/30	Per field inspection abate \$20,000 value.
#4	46/73	Per field inspection abate \$24,300 value.
#6	37/108	Initial decision to deny, then upon further review abate \$11,600 value.
#12	101/158	Per field inspection abate \$64,100 value.
#13	30/32-8	Per field inspection abate \$12,800 value.
#14	47/5	Per field inspection abate \$104,400 value.
#16	100/18	Per field inspection abate \$10,700 value.
#21	45/109	Per field inspection abate \$59,200 value.
#22	74/130	Per field inspection abate \$29,600 value.
#26	101/3	Per field inspection abate \$31,000 value.
#27	62/24	Per field inspection abate \$4,500 value.
#28	78/8	Per field inspection abate \$3,600 value.
#34	58/9	Per field inspection abate \$17,200 value.
#36	30/32-2	Per field inspection abate \$12,800 value.
#41	Personal pro	perty, not in business based on our assessment date, therefore abate in full, \$7,540 value.
#48	75/75-2	Per field inspection abate \$11,800 value.
#54	114/2	Per field inspection abate \$64,000 value.
#59	Personal pro	perty, 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	55/88-32	2007 sales activity of similar units supports our assessed valuation.
#31	57/19	Comps didn't take into consideration lot size, age, quality grade and condition, finished basement and other
		amenities.
#33	75/15	2007 sales activity of similar properties supports our assessed valuation.
#35	53/54-2	Other 2007 condo sales, most with no basement or garage, range from \$194 - \$224 per square foot, subject \$181.94 per
		square foot.
#42	101/114	2007 sales activity of similar properties supports our assessed valuation.
#43	55/88-18	2007 sales activity of similar units supports our assessed valuation.
#47	101/116	2007 sales activity of similar properties supports our assessed valuation.
#51	113/2	Land sales activity supports our assessed valuation.
#52	113/7	Land sales activity supports our assessed valuation.
#53	113/6	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	59/15	Denied - 2007 sales activity of similar properties supports our assessed valuation.
#39	33/31	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