

FINAL

Board of Assessors Meeting Minutes

April 1, 2013

Attendance:

William B. Mitchell (WM)

Dan Matte (DM)

Kevin Arena (KA)

Bob Lucier (BL)

Guest:

Paul Murphy

Meeting called to order: DM called meeting to order at 4:15 P.M.

Meeting Minutes:

- 1) The Public Minutes from 12/17/2012 were reviewed: BL made a motion to accept the meeting minutes as written, DM 2ND, AIF
- 2) The Executive Session Minutes from 12/17/2012 were reviewed: BL made a motion to accept the meeting minutes as written, DM 2ND, AIF
- 3) The Public Minutes from 03/04/2013 were reviewed: KA made a motion to accept the meeting minutes as written, DM 2ND, AIF

4:22 P.M. Assessor's signatures required:

- 1 Assessors Warrant to Collector for a Sewer Betterment Payoff
- 1 Notice of Commitment for a Sewer Betterment Payoff
- Commitment #2 for 2013 Motor Vehicle Excise Taxes
- 1 Assessors Warrant to Collector for 2013 Motor Vehicle Excise Taxes
- 1 Notice of Commitment for 2013 Motor Vehicle Excise Taxes
- Supplemental Commitment #50 for 2013 Motor Vehicle Excise Taxes
- 1 Assessors Warrant to Collector for 2013 Motor Vehicle Excise Taxes
- 1 Notice of Commitment for 2013 Motor Vehicle Excise Taxes
- Commitment #8 for 2012 Motor Vehicle Excise Taxes
- 1 Assessors Warrant to Collector for 2012 Motor Vehicle Excise Taxes
- 1 Notice of Commitment for 2012 Motor Vehicle Excise Taxes
- Supplemental Commitment #57 for 2012 Motor Vehicle Excise Taxes
- 1 Assessors Warrant to Collector for 2012 Motor Vehicle Excise Taxes
- 1 Notice of Commitment for 2012 Motor Vehicle Excise Taxes
- A Monthly Report of Motor Vehicle Excise Tax Abatements as of March 29, 2013
- 25 Motor Vehicle Excise Abatement Applications

4:45 pm - Principal Assessor Update & New Business:

- 1) The Principal Assessor discussed the requirements needed for the clerical position in the Assessor's Office. There will be a defined job description and outline of requirements presented for the boards review at a future meeting.
- 2) The ballots for the Massachusetts Association of Assessing Officers were handed out to the members. The ballots are intended to elect two new Executive Board Members and a new President to the Association that will represent the Assessing community across the state. The board members need to fill out their ballots and return them to the association.

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- 3) The Principal Assessor discussed research that was completed of waterfront properties within the region for the past three years. The study has revealed that there are two classes of lakes, deep water and shallow water. The Department of Fisheries and Wildlife research was completed along with market analysis for the past three years. It is evident based upon the research that deep water lake neighborhoods are valued higher than shallow water lake neighborhoods. The intention is to devise neighborhood boundaries based on this evidence for the upcoming fiscal year. As always, the valuation of said homes will be reconciled with sales of properties that have transpired in calendar year 2012 for the Fiscal 2014 tax assessment.
- 4) The Board of Assessors was presented with a copy and brief review of a new data collection manual written by the Principal Assessor. This manual was made to comply with the Department of Revenue guidelines and to streamline the data collection process and criteria within Sturbridge. Outlined in the manual are definitions of condition, roof styles, home styles, quality ratings, construction materials, data entry guidelines, etc. This manual is intended to accomplish standardization of the data collected in Sturbridge that will ultimately lead to better equalized assessments.
- 5) The Board of Assessors was presented with a second home study over the past three years. Personal Property taxes are assessed to second home owners each year. The Personal Property tax is based upon a percentage of building value as required by the Department of Revenue. At current, the contents within a second home that are considered taxable by MGL are assessed at 2.33% of the building value. A study was completed based upon visits made by the assessing office and forms of lists returned by owners. The three year study revealed the following:

RECONCILIATION				
FISCAL YEAR	2013	2012	2011	THREE YEAR MEAN
MEAN	2.94%	2.57%	2.64%	2.72%
MEDIAN	2.58%	2.33%	2.58%	2.50%
SAMPLE	208	205	170	194
SAMPLE SIZE	46	43	32	40
% OF SAMPLE	22.12%	20.98%	18.82%	20.64%

Based upon this sample, it is the intention of this office; based upon the Department of Revenue guidelines to increase the Personal Property percentage of a second home from 2.33% to 2.50%.

- 6) The Board of Assessors was presented with a nine year plan to visit all residential properties within the Town of Sturbridge as required by the Department of Revenue. These inspections are known as Cyclical Inspections. Cyclical Inspections are performed by every community in Massachusetts. The Department of Revenue requires the Assessor to visit each parcel within its community every nine years. This plan is intended to provide guidance for the next nine years so the Assessor's office does not fall behind as it did in the past.

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- 7) The Principal Assessor advised the Board of Assessors of Tax Rate projections that were presented to the Town Administrator by request of the Select-Board. The Principal Assessor has cautioned the Town Administrator and Select-Board of the instability of providing the data at this time. Due to the moving valuations of homes and businesses in town during the revaluation process, the tax rate is not accurate and will change several times in the near future before it is finalized.

Bob Lucier, Bill Mitchell, Dan Matte and Judy Cornoni would like to take this opportunity to thank Kevin Arena for his three years of service and dedication on the Board of Assessors. Kevin is not seeking re-election to the Board of Assessors for a second term and we all appreciate his contribution to the Town of Sturbridge and this department. We wish him luck in all his future endeavors.

Old Business: None Discussed

Next Public Meeting: April 22, 2013 @ 4:00 P.M

Meeting Adjournment: KA made a motion to adjourn at 5:16 pm, DM 2nd; AIF