



TOWN OF WAREHAM
Board of Assessors

54 Marion Rd
Wareham, Massachusetts 02571

Telephone: (508) 291-3160
FAX: (508) 291-3167

Steven F. Curry, Chairman
Brenda Eckstrom Vice Chairman, Clerk
James M. McCahill
David A. Smith
John T. Donahue

Elsa Miller, MAA
Director of Assessment

Meeting Minutes of June 28, 2012

Members Present:

Steve Curry, Chairman
Brenda Eckstrom
Mike McCahill
John Donahue (arrived at 5:10)

Also Present:

Elsa Miller, Director

Call to order:

Meeting called to order at 4:36pm.

Approval of the minutes: 5/15, 5/22, 6/14; executive 5/1, 5/22.

Chairman Curry asked to hold the minutes of 5/15 and 5/22 until next week until he had a chance to read them. Mrs. Eckstrom suggested they hold off on the minutes of 6/14, to see if Mr. Donahue or Mr. Smith arrives, as she was not at that meeting.

Chairman Curry stated the Executive session of 5/1 had already been approved and he would hold off the 5/22 because there were not three members in attendance that were in that executive.

Review and Sign:

Motor vehicle and trailer excise warrants to be signed for 2012; Commitment #4. Brief discussion on whether it was a "commitment" or recommitment." Ms. Miller stated that staff is now placing notes on all forms to explain what it is. These are bills from other towns and dealer plates.

Old Business:

Chairman Curry stated that we would hold off on Mr. Donahue's presentation until he arrives. He asked Ms. Miller for any updates on any old business she may be working on. Ms. Miller stated she is working on permits; permits and wrapping up the year.

Chairman Curry asked if that included the calculation of new growth. Ms. Miller stated yes, she would finish the spreadsheets at home next week, when she is off because she doesn't have enough time in the office; she has set up the excel spreadsheet and email it to herself. She will be off Monday and Tuesday, and then Wednesday is the holiday (July 4). She should have a growth number at the next meeting; not a total growth, but a growth – a start of it all. We just don't have the commercial growth that we had the last three years. One "fit out" was Cox Chocolate, up in the industrial park. She had not been up there before. She had no idea of all the businesses up there. She stated that the entire complex had not been collected in ten years, but they are pretty standard, pretty basic. That is where she was noticing the difference in the cost per square foot. Some are condo units (office condos) and some are not.

Ms. Miller stated that she went up, but she had not called for an appointment, and young Mr. Cox would not let her in, because it's food manufacturing (Mr. Cox had a net on his head) due to



health issues. Because it's a fit-out, it's probably not going to impact him; she has the plans for the fit-out. Mr. McCahill asked how we treat fit-outs; as real estate or pertinent to the business entity rather than the real estate value. Ms. Miller agreed it doesn't relate to the real estate; she stated she asked him if he filed his forms or lists and he stated he never had. She asked what he did in Fairhaven. Seeing it's manufacturing, she will check to make sure he filed a license here, because we should pick up some personal property from them. Chairman Curry stated it depends on how they filed with the state; Ms. Miller stated that if they're manufacturing, we'll lose it, which they are, but some of it should be taxable. Ms. Miller stated that he looked young, so he could be the son, but he didn't seem to know what she was talking about. Mr. Curry suggested she look them up on-line, or check with Fairhaven or New Bedford to see how they filed with them just to follow up. Ms. Miller will be contacting RRC, our personal property vendor, when she gets back because they're coming in.

Mrs. Eckstrom asked for clarification on the manufacturing exemption. Ms. Miller stated manufacturing is not taxed on their equipment but if they have an office, they are taxed on the office – desks, typewriters.

New Business: Director's Report

Ms. Miller distributed a copy of an email received by the new accountant. He's requiring signatures from a majority of the members of elected Boards on approving bills. Alternatively, they can appoint one member or non-member to be the sole signature. Ms. Miller stated this is what Nancy does – makes sure the required signatures are on the bills. The Board must decide if they want to come in on Tuesdays and sign these \$10, \$15 and \$20 invoices, because it takes three to six weeks to get them paid, or you can vote a certain amount. She drafted a letter if the Board was interested.

Note: At this point, Ms. Miller left to get a copy of the letter, and there was a brief discussion regarding losing power due to a lightning strike in the area the previous day.

Ms. Miller passed out the draft, if the Board was inclined to authorize a signatory. She has a file out on Nancy's desk if anyone is interested in what the invoices look or what they are; sometimes they are \$50. The bill that is her main concern to get out in a timely manner is for Nancy Miller. Nancy Miller is a volunteer but she is getting paid for gas and she needs that gas mileage. It takes two to three weeks after it leaves here, because it then goes to the selectmen, then they have to sign it, then a warrant has to be done, then it comes back down. She doesn't know how that will all work out with waiting if we go into summer session and only meet once a month. Chairman Curry asked if the letter was drafted in cooperation with the town accountant on how he would like the wording. Ms. Miller stated yes, with him and with three other assessors from outside that she conferred with regarding it.

Mr. McCahill asked what were the predominant invoices and amounts. Ms. Miller and Mr. Curry listed a few – registry of deeds (a monthly bill), water cooler bill (\$20 once a month), paper order (\$50), toner cartridge (\$60). Mrs. Eckstrom stated that she had asked before if the Board sees invoices. Mr. Curry stated that no, we never did because when they changed the Charter 18 years ago, it said the Director was charge of the day-to-day operations, so the Board assumed that basic billing of office supplies was handled by the Director. Ms. Miller stated that the Board had voted before, but she could not find that back record. She believes it has to be



done every time there is a new Board, unless it's put into a policy book, which we don't have. Ms. Miller then reviewed a few invoices to show the Board what they consisted of.

Mr. McCahill noted that they seem to be relatively small invoices; Ms. Miller concurred. She stated we only have an \$11,000 expense budget, and out of that \$8,000 goes to RRC. Chairman Curry asked Mrs. Eckstrom if she had any questions. Mrs. Eckstrom asked if she missed it at the last meeting but inquired about Nancy Miller volunteering to do data collection. Ms. Miller stated she is not allowed to be paid because she is on committees and the Town does not have Special Municipal Employees, so she is not allowed to be paid, but is allowed to get mileage.

Note: Mr. Donahue arrived at this time.

Mrs. Eckstrom stated this is nothing against Nancy Miller; but she is concerned because Ms. Miller had mentioned to the Board of the possibility of a couple of people, and Nancy was mentioned, but there was never any mention that she was volunteering and we would be paying her mileage. Ms. Miller explained that John Foster had called her (Elsa) one day and said we can't pay her, you can use her, we'll pay her mileage. Ms. Miller suggested that Mr. Foster and Town Counsel called Nancy and spoke with her (Nancy) about it; she is also volunteering doing all the filing in the accountant's office.

Mr. McCahill asked if we should have a limit on the invoices. Mr. Curry stated that is what the Board wanted to decide. There was a discussion regarding the largest invoice (\$834 in the last year for book binding after valuation). Mr. McCahill suggested approving up to \$900; Mrs. Eckstrom reminded him that we only have a \$3,000 budget. Mr. McCahill concurred, and therefore, what would be our risk. Mrs. Eckstrom stated our risk would be us approving going over budget.

Mr. Donahue asked if there was a problem with us coming in to sign the invoices. Chairman Curry stated that it wasn't a problem it just depended if anyone was available. Ms. Miller stated that we needed three signatures every Tuesday. Mr. Donahue stated that where he works, the members have to come in to sign the payroll weekly. Ms. Miller stated the Assessors do not sign the payroll, the selectmen do. Mrs. Eckstrom stated the selectmen sign off on everything, including the expenses. Ms. Miller stated that payroll is not signed at this level; the department does not sign payroll; she does not sign payroll. Mr. Donahue stated there should not be a problem with three of us to getting in to sign once a week. Mr. McCahill stated it could be a problem if three of us can't get in, then the woman can't get her gas money. Ms. Miller explained to Mr. Donahue Nancy Miller's situation. Mrs. Eckstrom asked how many properties does Nancy do. Ms. Miller stated Nancy has been out three days every week; she has collected 15 new houses; Elsa is entering Nancy's collecting.

Chairman Curry asked how the Board wants to proceed, do we want to come in and sign or do we want to designate someone. Mr. McCahill stated he does not want to come in; Mrs. Eckstrom stated she would prefer to sign; Mr. Donahue stated he feels a fiduciary duty to sign – warrants,

invoices, applications for abatements, review all exemptions – that's what we signed up for. Mrs. Eckstrom asked if it was Tuesday at noon or by 4pm; Ms. Miller stated she would have to check with Nancy. Mr. McCahill stated that often in business, a Board will authorize up to a



Town of Wareham
Board of Assessors
~~5-30-12~~ Meeting (con't)
6-28-2012

certain amount; that still satisfies their fiduciary responsibility. Chairman Curry stated that we would still see the bills this would just ensure they were paid in a timely manner.

Discussion ensued re: the Accountant's letter and consideration was given to authorizing one person. Mr. Curry suggested we appoint Nancy or Elsa to approve the bills. Mrs. Eckstrom stated that although Mr. Curry has stated that we will still see the bills, with all due respect, this is the first time she has seen them as an Assessor. Ms. Miller stated that no one had ever asked to see them. Mrs. Eckstrom stated she had asked previously if we sign things - do we have warrants and was told no. Ms. Miller stated we don't have warrants, except the excise-type, but we don't have warrants for bills. Mrs. Eckstrom stated they end up on the town's expense warrant; and she knew they were on that, so there was a breakdown in understanding, as Ms. Miller did not count the collection of invoices as a warrant. Ms. Miller stated the approvals for the expenses come from the selectmen. Mrs. Eckstrom stated that is where the question regarding Nancy Miller was coming from; she attends the selectmen's meetings and often reviews the town's expense and payroll warrant after the selectmen sign after the meeting. She had seen the expenses for Nancy and didn't know if she had missed something at the meeting of 14th, but Ms. Miller brought it up when discussing the bills.

Mr. Donahue stated that he understands both arguments, but if we need to come in weekly for a couple of months to sign for mileage for Nancy, he has no problem with that. Ms. Miller stated she thinks Nancy may be on for a while, but "whatever" it's Ms. Miller's gas and Nancy's gas that are timely issues, that's all. Mrs. Eckstrom reiterated her concern for authorizing a signatory for the expenses, citing the length of time Nancy will be doing this and the cost to the expense line. If \$8,000 is going to RRC, so that leaves us \$3,000. If Nancy Miller is getting paid \$45 per week in gas, that is only leaving us \$12 a week for everything else. If \$3,000 is divided by 12 months, then 4 weeks, that is \$62.50 a week. Chairman Curry stated gas is a separate line; he would like the Board to decide if they want to come in and sign or designate a person. Mike will be willing to come in, if he is around, but that is not always possible.

Chairman Curry suggested that if they get an invoice, the office can call the Board members to see if they can get three out of the five in. Ms. Miller stated that Liz (in the office) makes the calls. Chairman Curry stated we would try this and if there are any troubles, or we run into delays and we can't get the three signatures, we'll revisit it, but we will leave it as, if bills come in, Liz will call and we will come in to sign.

Mrs. Eckstrom asked that before we went on to the next topic, she wanted to bring up an article in the Boston Globe about how some property owners were riled up over their water betterments from the Wareham District. While the article is about the betterments, they are talking about their cranberry bogs; Mrs. Eckstrom looked several of them up, and it appears that some only have "non-productive land;" they have 720 classification, but no 710. Mr. Donahue clarified: how someone can have non-productive land if they have no productive land. Ms. Miller stated

because some on it is sand; it's not a bog, they need a certain amount of land to keep their sand and supplies. Mrs. Eckstrom agreed, but stated that was the 720 land. Ms. Miller asked how that could be and asked for the property name. Mrs. Eckstrom stated she would provide it to her, but did not feel comfortable stating the name publicly in case she was incorrect. Mr. Donahue stated



his town accountant from his work gave him that article, and that was what one person was complaining that they didn't have any bogs, but they are receiving the tax benefit. Chairman Curry stated that the state sends the paperwork regarding bogs to the town; Ms. Miller stated that the state does the values on the bogs. This concerns her. She will look into it. Mrs. Eckstrom asked for confirmation on the state deadlines (July 1st; approved by us by Oct. 1st?). Mr. Donahue explained the various classifications. Mrs. Eckstrom asked how houses on bog property are handled. Mr. Donahue stated these are good questions, and comes down to a policy decision. Many communities take the underlying zoning and use that as the amount of land for traditional classification. Ms. Miller stated she can run a report on these properties to review.

Mr. Donahue's Report:

Mr. Donahue had contacted a few people and will continue to contact others, but to give the Board a sense of who's out there and services they provide. Mr. Donahue handed out a paper citing several cyclical inspectors and their costs. He drew our attention to Marshfield as a comparable community, as they have approx. 12,000 properties, and their assessor (Libby Bates) has a budget for cyclical of \$12,400; and use Sandi and Mike Martin (one of the companies cited) for her cyclical inspections. Ms. Miller interjected, "since when?" Mr. Donahue stated for eight years now. Ms. Miller stated had been with Libby the other day and uses Patriot. Mr. Donahue stated her number was there and he just spoke with her earlier. The rates varied from \$15 to \$20 per parcel. Based upon preliminary information he put together a spreadsheet for cyclical. Doing the math, equals an annual cost of \$13,500 (\$15 for 900 parcels) to \$36,000 (\$40 for 900 parcels). Basing an Assistant's position salary at a median \$45,000, with benefit package of \$15,000, totals \$60,000. Following the numbers, we could realize \$46,500 annual savings, total savings over 10 years would be \$478,950; best case scenario. The chart shows savings between \$247,000 and \$509,000.

Chairman Curry asked Mr. Donahue if the \$15 was a drive by with a field card to see nothing's changed, are they out doing measuring and listing and taking pictures, who is doing the data entry on any changes? Mr. Donahue stated according to Libby Bates, the Martins (at \$16 per parcel) include a complete measure and list and one call back; they would leave a door hanger for a call back. Mr. Donahue stated that Libby stated that in eight years, they have not one legitimate claim. Ms. Miller stated Libby Bates is very picky with her people.

Mrs. Eckstrom asked if this included mileage; Mr. Donahue stated there is no mileage; that is their set price. Mrs. Eckstrom stated that is an added bonus – no mileage. Ms. Miller stated that it was a really great analysis, but how do we fund the other part of the assistant assessor's job? Mr. Donahue asked what the other part is; Mr. Curry stated he thinks the discussion was to eliminate the assistant position. Ms. Miller asked who was going to do all the other work that is delegated to the assistant assessor's job. Mr. Donahue stated that he asked a couple of week ago what does the assistant do, specifically, and was told the assistant strictly does the measuring and listing, and that was what he was basing this on. Ms. Miller stated she can give him two different job descriptions, which are entitled Assistant Assessor / Data Collector, which was changed, John and she are trying to figure out when it was changed.

Chairman Curry asked if the \$16 included data entry as well. Mr. Donahue stated that Libby reviews and enters the information herself, as part of quality control. Mr. Curry asked if the



photo was included in the \$16. Mr. Donahue stated he wasn't sure, he thought Libby may take the photos. Ms. Miller stated she (Libby) has the Patriot system to do her building permits, and an entire GIS department to do all her maps, and 5 people in her office. They have a lot more funds in her office. Mr. Curry asked about one of the others and if they included photos; if they were strictly residential or commercial. Mr. Donahue stated depending on the type of property would decide if we wanted them to do it – retail box vs. Wareham Crossing.

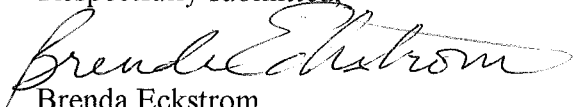
Mrs. Eckstrom suggested we hire someone like the examples in front of us to do the field work and then hire a part-timer for the in-house entry, as Derek or John suggested (w/ 2 part-timers). We would save the benefits, we may spend the salary line, but if the position was only entry 10-12 hours a week, it wouldn't hit that amount. Mr. Curry feels this is something to consider. Mr. Donahue will continue to get more information on what is included or can entry be included for an additional cost. Mrs. Eckstrom asked if they could tell us what they would offer if we put out and RFP. Mr. Donahue specifically did not want to do that because he really wanted to acquire information and have the Board make a decision before we did something like that. We are in the exploratory stage.

Other New Business:

Mrs. Eckstrom asked what Ms. Miller what the Board was supposed to do with the COMP Reports that she had given them. Ms. Miller stated she gave them to us to see if they were familiar with them, if they knew of any circumstances with them. She will have them all cleared out in a couple of weeks. Ms. Miller stated the Assessors may be more aware of the circumstances of a sale in their own neighborhood than can be found in research; she didn't expect the members to research them. Mrs. Eckstrom stated she had been researching, and she wanted to if Ms. Miller knew anything about 2 Myrtle St. Ms. Miller responded that she did; she "intimately" knew it; it was a split; it's 2 properties, it was a 109 – which is 2 houses on 1 parcel. A broker owns it; but they split it; she sold the back for \$375K (it's a two family). Ms. Miller asked Mrs. Eckstrom why she questioned it. Mrs. Eckstrom stated that all the others had information on them, and this one didn't. Ms. Miller stated it didn't have history because it was part of another one. Mrs. Eckstrom stated that is what she found out and it raises concerns as to the address (as there is no 2 Myrtle). Ms. Miller stated she was presented a plan that was approved by the Planning Board, so it is not our concern. Mrs. Eckstrom stated, she was relieved that they did not have to go through the rest and would not bother with the others that she had not reviewed yet.

Next Meeting will be July 12th at 4:30pm
Mr. McCahill motioned to adjourned
Mrs. Eckstrom seconded, VOTE: 4 – 0 – 0

Respectfully submitted,


Brenda Eckstrom
Vice Chariman/Clerk

Approved 8-2-12
4-0-0