

BOA / Butterick Rm 109

Minutes of Meeting January 15, 2014

Present: Harald Scheid, Contract Regional Assessor

David Manzello, Contract Associate Assessor

Donlin Murray, Chairman

Robert Cutler, Co-Chairman

Michael Rivers, Clerk

Debbie Dreyer, Assistant to the Assessors

Guest: Jeff Hall

Meeting Opened at 8:05am

David Manzello arrived @8:12am

Roll Call & Approval of Agenda

Robert Cutler, Michael Rivers & Donlin Murray present along with Harald Scheid & Debbie Dreyer & guest Jeff Hall. Bob Cutler asked if we could for future meetings change the order of some of the line items in the agenda – start with New Business, then Old Business, followed by Assessor's update & ending with Public Session, Future Agenda & Adjournment. Mike made a motion to accept the new format, 2nd by Bob, all in favor, aye.

Signing of Warrants & Payables

Review and Acceptance of Minutes (12/9/2013 , 12/26/2013)

Hold on these.

NEW BUSINESS:

Forestry Chapter 61 Applications

Harald Scheid presented two Forestry applications which required the chairman's signature on their certificates & one for signatures on their yearly application. These applications do not need to be approved by the BOA since the state Forestry agent prepares & approves the plans. Mike asked if there's a fixed valuation – Harald responded that the State Farm Value Advisory Board sets the value & publishes it, which is \$48/acre for this region.

Review 61A Appeals

Guest Jeff Hall was present to appeal to the Board – his land has been in 61A for over 32 years – it's always been farmed, never used for any other purpose. Mr. Hall said he's never been asked to file, but would like to be in compliance & will gladly file a Schedule F on his next filing in March/April – in the past he's filed as a sole proprietorship, but did not file this past year because it was a very bad year with no real income. Mike asked if we have a current lien on file – that will be checked & reviewed at the next meeting & the Board will contact Mr. Hall.

Chapter 61A denial list was reviewed – further review & deliberation will be scheduled for our next executive session.

Review Valuation and Tax Summary

David Manzello presented the updated Town Report & the Valuation and Tax Summary – the Board would like time to review these – if any additions are made, copies are to be sent to all & discussed at our next meeting.

Update on Pandolf Perkins Solar Farm

Harald Scheid stated that he had spoken to both Sean Hamilton, General Mgr. of the Light Dept. & Joe Curtin of Pandolf Perkins. Harald presented a draft form of a full valuation scenario with a summary of two approaches – an "income-based approach" & a simple "cost approach". Harald said there's a need to sit down with Sean to go over some of the numbers & rates. As it stands now the full tax is somewhere around \$50,000 based on the income approach. Mike asked what the total construction cost was – Harald said he got the amount of \$4.4 million from Joe Curtin. Harald stated that the approximate construction costs of these projects usually run between \$3.5 & \$4 million, so this project is right in line with that. Mike said we should be getting the costs from two building permits pulled & obtains from Joe Curtin the other cost amounts such as fences, site work, gravel, tree removal, etc. not reflected on the permits. Harald said what we would want is an actual detailed cost report from Pandolf. Harald understood from his conversation with Sean Hamilton that if we go this route, we need to understand that Pandolf will want to come back to the Light Department to re-negotiate. The sense is that this would push them towards a meeting with the Selectmen about a possible pilot. Harald's suggestion is that we sit down with Sean to look over the income assumptions & set a date for a meeting with Joe Curtin to nail down the cost numbers & decide which approach to present as potential basis for valuing the property on a full cash value basis. Mike asked what the depreciation is based on – Harald replied straight line. Mike questioned why it wasn't based on a commercial building & Harald explained that this is not a building, its personal property & using commercial depreciation on personal property makes no sense. The depreciation part of this still has to be worked out – it's all new territory – the DOR hasn't weighed in on this yet. Mike asked if we can go back three years on the taxes to when the permits were pulled & Harald replied that we can only go forward with taxes. Mike thought the tax look-back should be reflected in the pilot – Harald said a pilot doesn't even look at this approach. Don pointed out that the difference between the cost & the income approach is about \$100,000. Going forward we would need to determine a value to send out a tax bill - Bob suggested that before generating any tax bill that Mike should go back to Sean & we should sit down with the participants & decide if they want a pilot & that would take it out of our hands. It was

determined that we need gather accurate information & numbers & with that in place, Harald will organize a special meeting with the BOA, the Light Dept & Pandolf Perkins.

33 Muddy Pond Road

David Manzello presented a historical list of everything that pertains to any of the parcels contained in the original one owned by the Kristoffs & the Parkers. David spent the better part of 8 hours researching & produced assessors' maps both old & new, original plans, deeds, liens & releases, etc. for review by the Board. Research concluded that some had been released on their own, but eventually everything had been released. The attorney who first called us to verify this didn't have a reference to this release because it was recorded under certificates, not lien releases at the Registry of Deeds. There was one parcel that had been released & rollback taxes paid & referenced in a deed transfer, but never recorded at the Registry. In an effort to move forward with a "clean slate", Bob made a motion to record this lien release, 2nd by Don, all in favor, aye.

OLD BUSINESS:

Communication Policies

The Board needs to get information sooner – anything being mailed out representing the Board should be reviewed first. Agendas should be posted the Friday before a Wednesday meeting or at least 3 days before a meeting & e-mailed to the Board members. Some information presented to the Board can be taken home for review & discussed at the next meeting.

Employee Evaluation

Don will be meeting with Don Jacobs our Human Resources Director to get a better understanding of the way the whole evaluation process works & will report to the Board at a future meeting.

Office Hours and Coverage

Don said he spoke with Karen Philips, Director of the Council on Aging & determined that we have 2 seniors working with this office to cover any vacation, sick or personal hours needed. Mike expressed concern that the office didn't have full coverage – Don said he's always gotten notice of coverage & is satisfied with it. Mike said that he thinks most offices like this in towns this size usually have at least 2 employees – David Manzello said that in the 18 towns he works in of similar size only have 1 employee, the only exception being the City of Marlboro.

Cartographic (CAI) Contract

Don said he's not sure why this is still on the agenda – it was approved & signed in November. Mike still has questions concerning whether this is a cumulative contract or a renewable relationship – whether quotes or bids are required, etc. Don said going forward we will be consulting with our Procurement Officer & legal council on any contracts.

Future Agenda

Review the minutes of the 12/9/13, 12/26/13 meetings. Changing the order to "New Business" then "Old Business" then "Assessors' Update" on the agenda format. New Business: R.E. Abatements, budget, Old Business: Pandolf Perkins.

Mike moved to close the meeting, 2nd Don, all in favor, aye.

Meeting Adjourned at 10:08am

Attachments: Chapter Denial List, Solar Park Valuation Report, 33 Muddy Pond Review, Town Report, Valuation and Tax Summary

Respectfully Submitted
Debbie Dreyer
Assistant to the Assessor