

**Sterling Board of Assessors  
Room 109, Butterick Municipal Building, 1 Park St., Sterling MA 01564**

**Minutes of Meeting February 27, 2014**

**Present:** Donlin Murray (Don), Chairman  
Robert Cutler (Bob), Vice-Chairman  
Michael Rivers (Mike), Clerk  
Harald Scheid (Harald), Contract Assessor (RRG/Regional Resource Group)  
Debbie Dreyer (Debbie), Assistant to the Assessor

**Meeting Opened at 8:07am**

**Roll Call & Approval of Agenda**

Robert Cutler, Michael Rivers & Donlin Murray present along with Harald Scheid & Debbie Dreyer. Mike questioned the reason for the changes in his original proposed agenda. Don amended the proposed agenda noting that a large amount of time will be required to review the Statutory Exemptions & the Chapter applications. Items removed will be revisited on a future agenda. Bob moved to accept the agenda, 2<sup>nd</sup> by Don, Mike abstained.

**Vote: Executive Session**

Chairman Don Murray made a motion that the Board convene in executive session under M.G.L. Chapter 39: Section 23B, Clause 7 specifically M.G.L. c.59: section 60 for the specific purpose of reviewing and approving Statutory Exemption applications as well as chapter 61, 61A and 61B applications and their supporting documentation.

**Roll Call Vote: Cutler aye, Rivers aye, Murray aye**

The Board convened in Executive session at 8:12 am and reconvened in public session at 9:47 am.

**Review and Acceptance of Past Meeting Minutes**

Mike asked if we could put this off till next meeting.

**OLD BUSINESS**

**Deliberation on Personal Property Tax Policies, including whether to implement a minimum threshold for billing of personal property tax.**

The Board of Assessors can make a recommendation to the Board of Selectmen to implement a minimum threshold for billing of personal property tax – Harald said most towns set their threshold not to exceed \$10,000. More discussion to follow in the future to determine a threshold.

Mike requested & received a list of businesses licensed in Sterling from the Town Clerk's office & feels that the list does not match the list of existing businesses that we have here in the Assessors' office - he was concerned that a lot of businesses were not listed at all; many real estate companies, garages, construction & excavation companies, etc. On comparing the lists in more detail, it seems most businesses are listed on both, just in a different order. Mike asked how we track new businesses in town, citing that he's had businesses in most of the cities & towns in this area & usually within 6 mos he's contacted by those towns or cities & he's owned or managed four corporations & several DBAs in Sterling & has never gotten a single communication from the Assessors' office. Harald pointed out that by law, it's the responsibility of the business owner to file a Form of List with the local Assessors' office every year – just because you don't get one mailed to you doesn't mean you don't file – they're only mailed out as courtesy. The Assessors' office certainly welcomes anyone who can bring to our attention any new business.

Mike noticed some businesses on our list have a "0" total value & questioned how that can be – Harald explained that we start with the business form; with tradesmen & sole proprietors, equipment with moving parts are taxable, hand tools are not - there's an internal threshold on any item under \$50. We're really looking at the big ticket items – what we end up having to do is rely on the integrity of the business owner when filling out their Form of List. Harald explained which types of businesses are taxable, which are not & gave many examples. Mike said there seems to be a lot of businesses that are marginal with a "0" dollar value - Bob asked Mike if he could put together a list & we can go over them at another meeting. Harald explained that it's very difficult sometimes to get businesses to file & in lieu of a reasonable return, we assign them a "default" value based on depreciation schedules designed for each type of business.

Don said we wouldn't be able to get a policy set today but we'll work towards a recommendation for an article to implement a minimum threshold. Harald will put together a spreadsheet with the tax implications for certain thresholds. Business owners will still be required to file a return even if they fall below the threshold & don't owe any taxes.

**Review department's draft job description to be returned to HR**

We have the most recent draft job description from HR which still needs changes. The Board & Harald agree that the generic portion of it is fine, but there are significant voids concerning details & central functions of this office. Harald has an updated list of Debbie's responsibilities which we'll review & amend if necessary at our next meeting – this will be attached to the draft description & forwarded to HR.

## **Contract Regional Assessor (RRG) Update**

### **Update on meeting with the Sterling Light Department and Pandolf Perkins**

Harald met with Sean Hamilton, manager of the Sterling Municipal Light Board & 2 representatives from Pandolf Perkins. Pandolf is not happy with the idea of being put on the tax rolls – they believe that Clause 45 allows for a total exemption. They're not interested in a pilot or conventional tax. Don would like to move forward, sending them a tax bill & letting them appeal to the Appellate Tax Board – it seems to be the only way to get a fair & satisfactory judgment. Harald will put together a proposed letter that would inform Pandolf of a revised FY14 assessment & forewarning them that a preliminary bill & a warrant to collect will be issued. Don made a motion to go forward & send a tax bill to Pandolf Perkins – Bob 2<sup>nd</sup> the motion – all in favor, aye.

### **Review Town Report and Tax Summary**

The information on the Town Report is basically straight off the Recap sheet. The Tax Summary is a standard informational brochure - there was some discussion last meeting about possibly adding narrative – we'll revisit that idea for next year's brochure.

Mike asked what & how we charged for property field cards – we charge .50 per card unless it's for the owner themselves, then there's no charge. After some discussion, it was decided going forward we will not charge for the cards.

### **Future Agenda**

1. Budget
2. Job description
3. R.E. & Personal Property Abatements
4. Review Pandolf Perkins valuation letter

Mike moved to close the meeting, 2<sup>nd</sup> Bob Cutler, all in favor, aye.

**Meeting Adjourned at 11:12am**

**Attachment:** Personal Property list

Respectfully Submitted  
Debbie Dreyer  
Assistant to the Assessor