

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

Minutes of Meeting May 14, 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 5:00PM

Roll Call & Approval of Agenda

Donlin Murray, Robert Cutler, & Michael Rivers present along with Harald Scheid & Debbie Dreyer. Don suggested we eliminate item #4 / review & accept past meeting minutes, since no minutes are available to review. Bob made a motion to approve the amended agenda, 2nd by Mike, all in favor.

Signing of payables & payroll

Payables & payroll signed.

OLD BUSINESS

Verify home occupancy for Bridget Wright exemption

At the last Board's last meeting the exemption was approved, but they just wanted verification of occupancy – Debbie wasn't present at the last meeting to clear this up - today she presented a copy of an unrecorded trust supplied by the family with proof of ownership & occupancy.

Deliberations related to the non-profit & charitable status of Sterling Land Trust

Harald contacted Jim French, a trustee of the Sterling Land Trust - Jim indicated that he realized the trust had failed to file Form PC - he was going to look into that & get back to us. Mike said it wasn't just 1 year – they haven't filed for many years. Harald said we're considering the upcoming exemption for FY15 & the pertinent Form PC would be related to the calendar year 2013. Harald has not heard back yet from Jim. Mike said he spoke with Jim last week about not filing – at this time, the state does not consider Sterling Land Trust a charity until they satisfy the state's requirements & get a certificate of solicitation. Mike said we should just tax them since they're not exempt. Harald said half of the Boards he deals with in other communities rule that land trusts don't qualify for a charitable exemption. Mike made a motion to send them a bill for this year & they can straighten it out next year - Bob 2nd the motion – all in favor. Harald will send the Trust a letter informing them of the Board's decision & he will re-classify their parcels.

Finalize job description

In reviewing the existing job description & draft, Harald said he could make little or no sense of it, so he prepared a memorandum for the Board, offering what he felt were the essential major tasks. Bob would like to see a more detailed explanation of how Chapter applications are handled. Mike said if Harald could e-mail him the original word document of this memorandum, he would work on a revised job description to be reviewed at our next meeting & then approved for finalization.

Review Personal Property threshold & timeline for uncollecteds

Harald reviewed this list & most listed are still viable businesses – the real question is how do we collect these taxes? Donny asked why we can't follow the example of motor vehicle excise where they send a demand notice & charge fees - if these aren't paid, they can't get a license or permit. Mike said the biggest leverage we have is business licenses – unfortunately, for a number of years, there's been no enforcement of people having to get business licenses. Mike said the Town by-laws state you can't get any license from the Town if you owe taxes. Mike suggested that the Collector/Treasurer, Anne Cervantes put together a list of delinquent taxes for Jeff Ritter as the chief procurement officer & the Clerk's office so if someone comes in to apply for a business license or permit, the list would be checked. Harald referred to Article 49, a town meeting vote that passed in 1986 – a local option which allows us to withhold licenses for those who fail to pay taxes – it seems to be the only viable way to improve collections on these. There should be a sign-off for the Collector/Treasurers office & for the Assessors – so that with new construction, we have a chance to review the Chapter status. Harald would like to talk to Jeff Ritter about the issue - indicating Board support about getting the building permit application modified to require signoff on the taxes – also, the Tax Collector should send out a letter under her name to all the outstanding Personal Property accounts informing them of this bylaw. We're going to move on this by having Harald present this to Jeff Ritter.

Contract Regional Assessor (RRG) Update

Westboro ATB case update

Harald said there's still no decision – we're standing in limbo waiting for the "finding of facts". Harald shared a letter he sent in an e-mail to Kathleen Colleary, Chief of the Property Tax Bureau/Division of Local Services in Boston. After that e-mail he had a conversation with Kathleen in which she said they're not offering any legal advice to assessors since they, like us, are still waiting for the "finding of facts". She said they were shocked by the ATB ruling which was totally contrary to what the ATB was saying. ATB has ruled in favor of the property owner in this Westboro case, who has a solar farm to generate off-setting revenue & income to the benefit of his commercial properties. There are strong parallels to Pandolf, but it's important to have that decision in hand so comparisons can be made to our situation. Right now we're no better off than we were a couple of weeks ago – the Board has to decide on how to proceed. If we put Pandolf on the rolls there will be an adverse reaction. Mike asked where we are on the valuations – Harald said he's working on a master spreadsheet for the solar projects in various towns, collecting pilot agreements & ground leases - from those ground leases he'll be developing a special industrial land schedule to deal with the land value issue. Harald proposes that we create a special industrial land class in lieu of that we've got to go with the residential land schedule. Harald said June 20th is our drop-dead date for omitted assessment this fiscal year. For FY15 there's no urgency to send out a preliminary bill, because we can catch the whole tax assessment on the actual bill in December. If we send them an omitted bill, they have 60 days to file an appeal – we have 90 days to respond with our decision. They will have to pay the bill within 30 days of issuance in order to be able to appeal. There will be a Board meeting to settle this on Thursday, June 5 @7:00am.

Update on Chapter project

Harald handed out an updated list with action codes showing priority of action to be taken – Harald took time to explain what each code stood for & it's level of importance or urgency. Sharon Vincent (RRG) has taken one parcel at a time & tediously searched the registry site, gone to the old maps to determine what is the old ID, what is the new ID - then determine what we have here with respect to the liens. Sharon's still working through these properties - there's remains a lot to do. Our first priority are the parcels coded "1" – those with no lien reference, these need to be addressed as soon as possible. Harald suggested we start with these, preparing liens & sending letters to property owners requesting recording fees. Bob feels that we're in pretty good "starting shape" – we should continue going about this as Harald has suggested, see how things go – take a look at the progression as time goes on & make changes if we feel there's a need to.

Future Agenda

1. Review & accept past meeting minutes
2. Job description
3. Personal Property update
4. Review Pandolf Perkins / ATB update

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

Meeting Adjourned at 6:15pm

Attachment: Sterling Board of Assessors Chapter Accounts–Pending Actions, Memorandum/Assistant to the Board of Assessors–Job Description/Essential Functions, Town of Sterling Personal Property Unpaid Balance Report

Respectfully Submitted
Debbie Dreyer
Assistant to the Assessor